



# Sutter Butte Flood Control Agency

Board of Directors Agenda - Regular Meeting, June 11, 2025, 1 p.m.  
City of Yuba City Council Chambers – 1201 Civic Center Blvd., Yuba City

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 Sutter Butte Flood Control Agency website at [sutterbutteflood.org](http://sutterbutteflood.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.

### County of Sutter

Jeff Stephens  
Mike Ziegenmeyer  
Alt. Karm Bains  
Alt. Jeff Boone

### County of Butte

Bill Connelly  
Tod Kimmelshue

### City of Yuba City

Marc Boomgaarden  
Dave Shaw  
Alt. Toni Cole  
Alt. Michael Pasquale

### City of Live Oak

Jeremy Chapdelaine  
Alt. Nancy Santana

### City of Gridley

Bruce Johnson

### City of Biggs

Bo Sheppard

### Levee District 1

Charlie Hoppin  
Al Montna  
Alt. Gary Marler  
Alt. Drew Stresser

### Levee District 9

Mike Morris  
Chris Schmidl

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**

### **REGULAR MEETING/CALL TO ORDER**

- Roll Call
- Pledge of Allegiance

### **PUBLIC COMMENT**

Members of the public will be allowed to address the Sutter Butte Flood Control Agency’s 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 May 14, 2025 Regular Board Meeting
2. Approval of Amendments to Consultant Agreements for Agency Support for Fiscal Year 2025-26
3. Approval of Section 125 POP Plan Resolution 2025-03

### **INFORMATIONAL AND POSSIBLE APPROVAL ITEMS**

4. Approval of Resolution 2025-04 for the levy and collection of 2025-26 Fiscal Year assessments for the Sutter Butte Flood Control Agency Assessment District in Sutter and Butte Counties
5. Public Hearing and approval of the Final Amended 2023-28 Budget
6. Presentation and File Monthly Financial Report
7. Presentation and File Program/Project Update

### **ADJOURNMENT**

The next regularly scheduled Board of Directors meeting will be held on Wednesday, July 9, 2025 at 1 p.m.



## Sutter Butte Flood Control Agency

Board of Directors Regular Meeting Minutes, May 14, 2025, 1 p.m.  
City of Yuba City Council Chambers - 1201 Civic Center Blvd., Yuba City, CA

The Sutter Butte Flood Control Agency (Agency) Board of Directors (Board), State of California, met on the above date at 1 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 SBFCA's website: <http://sutterbutteflood.org/board/meetings-agendas/>

### MEMBERS PRESENT

|                    |                               |
|--------------------|-------------------------------|
| County of Sutter:  | Karm Bain, Mike Ziegenmeyer   |
| County of Butte:   | Bill Connelly, Tod Kimmelshue |
| City of Yuba City: | Marc Boomgaarden, Dave Shaw   |
| City of Biggs:     | Bo Sheppard                   |
| City of Live Oak:  | Jeremy Chapdelaine            |
| City of Gridley:   | Bruce Johnson                 |
| Levee District 9:  | Mike Morris, Chris Schmidl    |
| Levee District 1:  | Gary Marler, Charlie Hoppin   |

**STAFF PRESENT:** Michael Bessette, Executive Director; Chris Fritz, Director of Engineering, Agency Counsel; Brian Hamilton; Sean Meyers, Budget Manager; and Terra Yaney, Board Clerk

### MEETING/CALL TO ORDER

At 1:00 p.m., Director Marc Boomgaarden 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 April 9, 2025 Regular Board Meeting
2. Approval of Task Order 12 Amendment No. 1 with ECORP Consulting Inc. for Environmental Support for the Sutter Bypass East Levee Project

A motion to approve the Consent Calendar was made by Director Karm Bains and seconded by Tod Kimmelshue. The motion passed with no objection. The Consent Calendar was approved as follows:

- Karm Bains - yes
- Marc Boomgaarden- yes
- Jeremy Chapdelaine- yes
- Bill Connelly - yes
- Charlie Hoppin-yes
- Bruce Johnson- yes
- Tod Kimmelshue- yes
- Gary Marler - yes
- Mike Morris - yes
- Chris Schmidl– yes
- Dave Shaw – yes
- Bo Sheppard– yes
- Mike Ziegenmeyer - yes

**No public Comment.** The entire discussion and presentation is available on the SBFCA website at: <http://sutterbutterflood.org/board/meetings-agendas/>

## INFORMATIONAL AND POSSIBLE APPROVAL ITEMS

### 3. **Preliminary Approval of a Proposed Amended 2023-28 Budget**

Budget Manager Sean Meyers presented an overview of the budget approval process. He presented the proposed amended budget for preliminary approval and a public hearing scheduled for June 11. He provided an overview of the Agency's Program Budget Organization of the Operating Fund and Capital Fund

**A motion to preliminarily approve the Proposed Amended 2023-28 Budget and Schedule a Public Hearing for June 11th was made by Director Chris Schmidl and seconded by Director Karm Bains. The motion passed with no objection. The Consent Calendar was approved as follows:**

- Karm Bains - yes
- Marc Boomgaarden- yes
- Jeramy Chapedelaine- yes
- Bill Connelly - yes
- Charlie Hoppin-yes
- Bruce Johnson- yes
- Tod Kimmelshue- yes
- Gary Marler - yes
- Mike Morris - yes
- Chris Schmidl– yes
- Dave Shaw – yes
- Bo Sheppard– yes
- Mike Ziegenmeyer - yes

### 4. **Presentation and File Monthly Financial Report**

Budget Manager Sean Myers presented the monthly financial reports for March and answered questions regarding operating revenue of advanced funding. The entire report, along with a PowerPoint presentation is available on the SBFCA website at: <http://sutterbutterflood.org/board/meetings-agendas/>

### 5. **Presentation and File Program/Project Update**

Executive Director Michael Bessette gave a presentation by outlining the recent and ongoing activities of the agency. He reported that the Tudor Flood Risk Reduction project is underway, the contractor mobilized this week. The groundbreaking ceremony is scheduled for May 28<sup>th</sup> at 10 a.m.

He went onto report that the project team continues to advance the design and permitting work for the Sutter Bypass East Levee repairs. The design team submitted the 90% design for internal review, the next steps will be to submit to DWR, USACE and the IPE. The team is currently working with DWR and CalOES to submit a new grant application under FEMA's Hazard Mitigation Grant Program (HMGP) since the BRIC program has been eliminated.

He went onto report SBFCA is still assisting the City of Oroville to find other federal programs for funding opportunities. The levee received a one-time inspection by USACE on May 7<sup>th</sup> and 8<sup>th</sup>.

Mr. Bessette reported that the Section approval for the OWA Thermalito Afterbay Boat Ramp and Campground will not be issued in time for construction to start this year. The team is working through both the Section 404 and 408 review process in order to bid the project later this year and construct next year.

It was also reported that Mr. Bessette along with several SBFCA board member participated in the 2025 Cap to Cap federal advocacy program in Washington DC.

The entire report is available on the SBFCA website at: <http://sutterbutterflood.org/board/meetings-agendas/>

**CLOSED SESSION**

**6. Public employee performance evaluation (Executive Director) (Govt. Code 54957(b)(1))**

**OPEN SESSION**

**7. Possible action regarding Executive Director compensation**

No report out, the board voted to do the following:

1. Increase salary by 4 % (which includes COLA, estimated to be 2.49%).

**A motion to approve the Executive Director compensation was made by Director Bo Sheppard and seconded by Director Karm Bains. The motion passed with no objection. The item was approved as follows:**

- Karm Bains - yes
- Marc Boomgaarden- yes
- Jeramy Chapedelaine- yes
- Bill Connelly - yes
- Charlie Hoppin-yes
- Bruce Johnson- yes
- Tod Kimmelshue- yes
- Gary Marler - yes
- Mike Morris - yes
- Chris Schmidl– yes
- Dave Shaw – yes
- Bo Sheppard– yes
- Mike Ziegenmeyer - yes

**PUBLIC COMMENT**

None

**ADJOURNMENT**

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

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

**Terra Yaney, Board Clerk**

\_\_\_\_\_

**Board Chair**



# Sutter Butte Flood Control Agency

*A Partnership for Flood Safety*

June 11, 2025

**TO:** Board of Directors

**FROM:** Michael W. Bessette, Executive Director

**SUBJECT:** Approval of Amendments to Consultant Agreements for Agency Support for Fiscal Year 2025-26

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## **Recommendation**

It is recommended that the Board of Directors approve and authorize the Executive Director to execute the attached contract amendments:

- A. 19<sup>th</sup> Amendment to the agreement between the Sutter Butte Flood Control Agency and Larsen Wurzel and Associates, Inc.
- B. 3<sup>rd</sup> Amendment to the agreement between the Sutter Butte Flood Control Agency and R&F Engineering.

## **Background**

Consistent with the Board's approval of the Final Amended 2023-28 Budget covering Fiscal Year 2025-26, it is necessary to approve certain consultant contract amendments to increase their respective not-to-exceed amounts to cover budgeted expenditures as well as update other terms of contracts. Staff requests that the Board approve the following contract modifications to cover the forecasted expenditures for the remainder of the 2024-25 fiscal year and fiscal year 2025-26. As opposed to capital contracts, whereby consultant contracts are approved and supplemented with specific task orders, operational contracts are reviewed and amended annually as needed to ensure that 1) the necessary supporting services can continue on an annual basis; and 2) the forecasted expenditures are reflective of the approved budgets for the following fiscal year.

As noted within the Agency's annual budget resolution, any remaining operating budget expenditure appropriations do not carry over from year to year, however, to the extent an operating contract has remaining budget authority within it that is sufficient to cover future budgeted expenditures, no contract amendment is needed at this time. This is the case for some of the Agency's consultant staff including Kim Floyd Communications and Downey Brand.

## **Discussion**

### **Larsen Wurzel & Associates, Inc.**

Staff with LWA have been working with SBFCA since August 25, 2010. Administrative services provided by LWA include: financial management related to the preparation and administration of SBFCA's annual budget and regular financial reporting, management of its financial statement preparation and audit, coordination regarding all debt related financing, cash flow management, coordination of SBFCA's employee payroll and retirement benefit plans, assistance with SBFCA's invoices and accounts payable, and coordination of SBFCA liability and worker's compensation insurance programs.

LWA also leads the coordination and financial administration of SBFCA's multiple funding and cost sharing agreements with SBFCA's Local, State and Federal partners. Administration activities over the remainder of this and next fiscal year include the remaining work associated with the closeout requirements of the FRWLP EIP/UFRR project, the administration and closeout of multiple grant agreements for OWA related projects, support services to be provided to the City of Oroville, administration of Sediment removal project grants, budget

tracking and administration of Tudor Floor Risk Reduction Project, administration of the grant agreement for the Sutter Bypass East Levee Critical Repair project.

Through its contract, LWA has aided with the formation and implementation of the Regional Development Impact Fee program. In accordance with the approved budget that reflects the services to be provided through FY 2025-26, it is necessary to amend the agreement with Larsen Wurzel & Associates, Inc. by increasing the not-to-exceed amount by \$437,000. This increased amount takes into consideration the remaining available budget in the current contract for services to be provided through the current fiscal year.

#### **R&F Engineering Inc.**

Mr. Chris Fritz has been providing engineering consulting services to SBFCA since 2008 and has been serving as the Agency's Director of Engineering since early 2019. In January 2022, Mr. Fritz changed employment from Peterson Brustad Inc. to R&F Engineering Inc. (R&F). It is recommended that the Board amend the professional services agreement and related Task Order with R&F Engineering so that Mr. Fritz can continue to provide Agency engineering and project management services to SBFCA. The intent of Task Order 1 is to provide SBFCA with on-call Agency Engineer services. These services include activities such as representing SBFCA as its Director of Engineering; providing program/project management and engineering support for flood management/flood control studies, designs, and construction; coordinating with Federal, State, and local agencies; preparation of civil engineering design, studies, reports, analysis, hydrologic and hydraulic modeling, mapping etc. as required to support SBFCA projects; and briefings, meetings, and workshops with the SBFCA Board of Directors and member agencies. In accordance with the approved budget that reflects the services to be provided through FY 2025-26, it is necessary to amend the agreement with R&F Engineering Inc. by increasing the not-to-exceed amount by \$594,000. This increased amount takes into consideration the remaining available budget in the current contract for services to be provided through the current fiscal year.

#### **Fiscal Impact**

Approval of the contract amendments will obligate SBFCA to pay for the associated services delivered (which are all provided on a time and materials basis) up to the amended contract budget limitations. The budget limitation for each of the contracts is within the expenditure limits for the remainder of fiscal year 2023-24 and fiscal year 2024-25 included within the Final Amended 2022-28 Budget. Budgets for the various services are included within the Operation Fund (730-62701) and associated Capital Projects (within fund 731) where consultant staff services are allocable to Projects. As a result, there is no net budgetary impact from the Board's approval of the recommended action.

#### **Attachments:**

- a) 19th Amendment to the agreement between the Sutter Butte Flood Control Agency and Larsen Wurzel & Associates, Inc.
- b) 3<sup>rd</sup> Amendment to the agreement between the Sutter Butte Flood Control Agency and R&F Engineering Inc.

NINETEENTH AMENDMENT  
TO AGREEMENT BETWEEN  
SUTTER BUTTE FLOOD CONTROL AGENCY  
AND  
LARSEN WURZEL & ASSOCIATES, INC.

This Nineteenth Amendment to the Agreement between Sutter-Butte Flood Control Agency and Larsen Wurzel & Associates, Inc. (“Amendment”) is made and entered into this 11<sup>th</sup> day of June, 2025, by and between Sutter Butte Flood Control Agency (“Agency”) and Larsen Wurzel & Associates, Inc. (“Contractor”) (collectively, the “Parties”).

**RECITALS**

WHEREAS, in August 2010, the Agency entered into the agreement (Agreement) for professional services with Capitol Public Finance, LLC (“Capitol”); and,

WHEREAS, the Agency and Capitol executed the First Amendment to the Agreement in January 2011; and,

WHEREAS, the Agency assigned the Agreement with Capitol and First Amendment thereto to the Contractor; and,

WHEREAS, Agency and Contractor have entered in to the Second, Third, Fourth, Fifth, Sixth, Seventh, Eighth, Ninth, Tenth, Eleventh, Twelfth, Thirteenth, Fourteenth, Fifteenth, Sixteenth, and Seventeenth Amendments to the Agreement, dated June 8, 2011, March 14, 2012, February 13, 2013, May 8, 2013, April 9, 2014, March 11, 2015, June 10, 2015, October 12, 2016, May 10, 2017, June 13, 2018, June 12, 2019, June 10, 2020, June 9, 2021, June 8, 2022, April 12<sup>th</sup>, 2023, October 26<sup>th</sup>, 2023, and March 13<sup>th</sup>, 2024 respectively; and,

WHEREAS, Article 21 of the Agreement states that any amendment must be in writing and executed by both parties;

WHEREAS, Agency and Contractor desire to further amend the Agreement;

WHEREAS, Agency and Consultant desire Amendment to increase the current Agreement compensation by Four Hundred Thirty Seven Thousand dollars (\$437,000);

NOW, THEREFORE, the Parties agree as follows:

Section 3.as of the Agreement shall be modified to read in its entirety as follows: “The compensation to be paid by SBFCA to Contractor for services as described in Exhibit ‘A’ shall be charged pursuant the rate schedule included as Exhibit ‘B,’ but not to exceed Six Million Six hundred twenty-five thousand one hundred one (\$6,625,101). Contractor shall be reimbursed for out-of-pocket expenses incurred for travel, postage and delivery, and long-distance telephone charges pursuant to the terms stated within Exhibit B. Contractor shall provide SBFCA with an itemized statement of expense by category of expense a part of each monthly billing statement.”

All other terms and conditions contained in the Agreement shall remain in full force and effect.

This Amendment is hereby executed on the 11<sup>th</sup> day of June, 2025.

Agency

Contractor

By: \_\_\_\_\_  
Sutter Butte Flood Control Agency

By: \_\_\_\_\_  
Larsen Wurzel & Associates, Inc.

APPROVED AS TO FORM:  
Sutter Butte Flood Control Agency Counsel

\_\_\_\_\_

THIRD AMENDMENT  
TO AGREEMENT BETWEEN  
SUTTER-BUTTE FLOOD CONTROL AGENCY  
AND  
R&F ENGINEERING INC.

This Third Amendment to the Agreement between Sutter-Butte Flood Control Agency and R&F Engineering Inc. (“Amendment”) is made and entered into this 11<sup>th</sup> day of June, 2025, by and between Sutter-Butte Flood Control Agency (“Agency”) and R&F Engineering Inc. (“Contractor”).

**RECITALS:**

WHEREAS, in February 2022, the Agency entered into the agreement (Agreement) for professional services with the Contractor; and,

WHEREAS, Agency and Consultant have entered in to First, and Second Amendments to the Agreement dated April 12, 2023, and June 12<sup>th</sup>, 2024; and,

WHEREAS, Article 21 of the Agreement states that any amendment must be in writing and executed by both parties; and,

WHEREAS, Agency and Contractor desire to amend the Agreement; and,

WHEREAS, Agency and Consultant desire Amendment to increase the current Agreement compensation by Five Hundred Ninety Four Thousand dollars (\$594,000);

NOW, THEREFORE, the Parties agree as follows:

Section 3.A of the Agreement shall be modified to read in its entirety as follows: “The compensation to be paid by SBFCA to Contractor for services as described in Exhibit ‘A’ shall be charged pursuant the rate schedule included as Exhibit ‘B,’ but not to exceed Two Million Four Hundred and One Thousand dollars (\$2,401,000). Contractor shall be reimbursed for out-of-pocket expenses incurred for travel, postage and delivery, and long-distance telephone charges pursuant to the terms stated within Exhibit B. Contractor shall provide SBFCA with an itemized statement of expense by category of expense a part of each monthly billing statement.”

All other terms and conditions contained in the Agreement shall remain in full force and effect.

This Amendment is hereby executed on the 11<sup>th</sup> day of June, 2025.

Agency

Contractor

By: \_\_\_\_\_  
Sutter-Butte Flood Control Agency

By: \_\_\_\_\_  
R&F Engineering Inc.

APPROVED AS TO FORM:  
SCOTT SHAPIRO

\_\_\_\_\_  
SUTTER-BUTTE FLOOD CONTROL  
AGENCY COUNSEL



# Sutter Butte Flood Control Agency

*A Partnership for Flood Safety*

June 11, 2025

**TO:** Board of Directors

**FROM:** Michael Bessette, Executive Director

**SUBJECT:** Sutter Butte Flood Control Agency - Section 125 Premium Only Plan (POP) for Fiscal Year 2025-26

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## **Recommendation**

Approve resolution 2025-3 for Section 125 Premium Only Plan (POP) for Fiscal Year 2025-26.

## **Background**

A Section 125 Premium Only Plan (POP) is a separate written plan maintained by an employer for employees that meets the specific requirements of and regulations of section 125 of the Internal Revenue Code. It provides participants an opportunity to deduct insurance premium contributions from their payroll on a pretax basis.

## **Discussion**

The attached resolution authorizes the renewal of the Agency's Section 125 Premium Only Plan for Fiscal Year 2025-26

## **Attachments:**

Proposed Resolution 2025-03 adopting Section 125 Premium Only Plan (POP)

**CERTIFICATE OF RESOLUTION 2025-03**  
**FOR SUTTER BUTTE FLOOD CONTROL AGENCY SECTION 125 PREMIUM ONLY PLAN**  
**PLAN YEAR ENDING JUNE 30, 2026**

The undersigned Secretary or Principal of Sutter Butte Flood Control Agency (the Employer) hereby certifies that the following resolutions were duly adopted by the board of directors of the Employer on June 11, 2025, and that such resolutions have not been modified or rescinded as of the date hereof:

**RESOLVED**, that the form of Amended Section 125 Cafeteria Plan effective July 1, 2025, presented to this meeting is hereby approved and adopted and that the proper officers of the Employer are hereby authorized and directed to execute and deliver to the Administrator of the Plan one or more counterparts of the Plan.

**RESOLVED**, that the Administrator shall be instructed to take such actions that are deemed necessary and proper in order to implement the amended Plan, and to set up adequate accounting and administrative procedures to provide benefits under the Plan.

**RESOLVED**, that the proper officers of the Employer shall act as soon as possible to notify the employees of the Employer of the adoption of the amended Plan by delivering to each employee a copy of the summary description of the Plan in the form of the Summary Plan Description presented to this meeting, which form is hereby approved.

The undersigned further certifies that true copies of the Adoption Agreement, Plan Document, and the Summary Plan Description, approved and adopted in the foregoing resolutions, are attached herewith.

By \_\_\_\_\_

Secretary



# Sutter Butte Flood Control Agency

*A Partnership for Flood Safety*

June 11, 2025

**TO:** Board of Directors

**FROM:** Michael Bessette, Executive Director  
Seth Wurzel, Budget Manager

**SUBJECT:** Approval of Resolution 2025-04 for the levy and collection of 2025-26 Fiscal Year assessments for the Sutter Butte Flood Control Agency Assessment District in Sutter and Butte Counties

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## **Recommendation**

Approve resolution 2025-04 for levy and collection of Sutter Butte Flood Control Agency's assessments in Fiscal Year 2025-26 in Sutter and Butte counties. The assessments will be levied at the rate specified in the Final Engineer's Report.

## **Background**

On July 14, 2010, after completion of a voter approved Proposition 218 election, the SBFCA Board approved Resolution 2010-04 adopting the Final Engineer's Report and forming the Sutter Butte Flood Control Agency Assessment District. The new district was projected to collect approximately \$6.6 million per year for an estimated 33 years to fund the local share of the proposed activities. The Board has authorized the levy and collection of the assessment each year since its approval by resolution.

## **Discussion**

The attached resolution authorizes the assessment roll of all parcels subject to the SBFCA Assessment District assessments to be filed with the Sutter County Auditor-Controller and Butte County Auditor-Controller for Fiscal Year 2025-26. There is no escalation to the authorized assessment rate. Assessment revenues above the original projection of \$6.6 million per year are generated because of development and reassessment of parcels due to changes in land use. These additional assessments allow SBFCA to complete improvements and provide flood protection benefits to benefitting properties sooner.

## **Fiscal Impact**

Approval of the attached resolution authorizes the levy of assessments which will generate approximately \$6.8 million in revenue for Fiscal Year 2025-26. The approved budget reflects \$6.58 million of assessment revenue in Fiscal Year 2025-26 within SBFCA's Capital Fund. Any additional assessments collected above budgeted amounts are allocated to the Capital Fund Balance to be utilized in the future to complete the remaining flood risk reduction improvement projects including the Sutter Bypass East Levee. Approval of the recommendation is consistent with the approved budget. Approval of the resolution is also consistent with covenants made within the outstanding bond indenture agreements related to SBFCA's outstanding debt obligations.

**SUTTER BUTTE FLOOD CONTROL AGENCY  
RESOLUTION 2025-04**

**A RESOLUTION OF THE BOARD OF DIRECTORS OF  
THE SUTTER BUTTE FLOOD CONTROL AGENCY  
ORDERING LEVY OF ASSESSMENTS WITHIN THE SUTTER-BUTTE FLOOD CONTROL AGENCY  
ASSESSMENT DISTRICT FOR FISCAL YEAR 2025-26**

WHEREAS, the Sutter Butte Flood Control Agency (“Agency”) is a Joint Powers Authority created in 2007 to finance and construct levee improvements in the Sutter Basin; 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 2010-04 approving the Final Engineer’s Report (“Engineer’s Report”) for the Sutter Butte Flood Control Agency Assessment District (“Assessment District”), formed the Assessment District and ordered the levy of assessments in Fiscal Year 2010-11 at the rates specified in the Engineer’s Report.

WHEREAS, the Agency agrees that it shall be solely liable and responsible, and will defend and hold the County of Butte and 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.

WHEREAS, on June 1, 2013, the Agency entered into an Indenture of Trust with Union Bank, NA related to the issuance of its Series 2013 Assessment Revenue Bonds and within that Indenture of Trust made a covenant to levy and collect the assessments in order to make debt service payments on the Bonds.

WHEREAS, on June 1, 2015, the Agency entered into an Indenture of Trust with Union Bank, NA related to the issuance of its Series 2015 Assessment Revenue Bonds and within that Indenture of Trust made a covenant to levy and collect the assessments in order to make debt service payments on the Bonds.

NOW, THEREFORE, BE IT RESOLVED THAT:

1. The above recitals are true and correct.
2. The assessments for Fiscal Year 2025-26 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 and Butte Counties (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 Counties Tax Collectors, the net amount of the assessments, after deduction of any compensation due the Counties 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 Counties Auditors/Controllers, 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.

**ADOPTED** as a resolution of the Board of Directors of the Sutter Butte Flood Control Agency at a regular meeting duly held on the 11th day of June, 2025.

APPROVED AS TO FORM:

\_\_\_\_\_  
BOARD CHAIR  
ATTEST:

\_\_\_\_\_  
AGENCY COUNSEL

\_\_\_\_\_  
BOARD SECRETARY

STATE OF CALIFORNIA )  
COUNTY OF SUTTER )  
SUTTER BUTTE FLOOD CONTROL AGENCY )

I, \_\_\_\_\_, Clerk of the Board of Directors of the Sutter Butte Flood Control Agency, do hereby certify that the foregoing is a true and correct copy of Resolution No. 2025-04 adopted by the Board of Directors of the Sutter Butte Flood Control Agency, California, at a regular meeting thereof, held on the 11th day of June, 2025 by the following vote:

AYES:

NOES:

ABSENT:

\_\_\_\_\_  
BOARD CLERK



# Sutter Butte Flood Control Agency

*A Partnership for Flood Safety*

June 11, 2025

**TO:** Board of Directors

**FROM:** Michael Bessette, Executive Director  
Seth Wurzel, Budget Manager

**SUBJECT:** Public Hearing and approval of the Final Amended 2023-28 Budget

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## **Recommendation**

Staff recommends:

1. The Board of Directors conduct a public hearing and receive public testimony regarding the Sutter Butte Flood Control Agency's Final Amended Fiscal Year 2024-25, and 2025-26, 2026-27, and 2027-28 with Fiscal Year 2023-24 actuals (the "Final Amended 2023-28 Budget");
2. After discussion and consideration, the Board of Directors approve the attached resolution adopting the Final Amended 2023-28 Budget.

## **Discussion**

Staff recommends that the Board review the Final Amended 2023-28 Budget and conduct the scheduled public hearing, consider all public testimony and, if necessary, recommend any changes and adopt the attached resolution approving a Final Amended 2023-28 budget.

Staff presented the Preliminary Budget materials to the Board of Directors on May 14, 2025, where the Board approved the Preliminary Fiscal Year 2023-28 Budget and scheduled the public hearing at this June 11, 2025, meeting.

## **Comparison to the Preliminary Budget presented on May 14, 2025**

No significant changes were made to any financials initially proposed in the preliminary budget presented to the Board in May.

Staff will provide a brief high-level overview of the Final Amended 2023-28 Budget for approval at the meeting as well as provide any additional requested detail, if needed.

## **Fiscal Impact**

The adoption of the Final Amended 2023-28 Budget modifies the currently approved expenditures and revenues for Fiscal Years 2023-24 through 2027-28 (approved June 2024). The budget documents provide a detailed comparison of the proposed amendments to the currently approved budgets to show the specific impacts of the amended budget. In summary, the Final Amended 2023-28 Budget provides for the following modification relative to currently approved budgets for 2023-24 through 2027-2028:

*A net decrease in the total projected revenue estimates for FY's 2023 to 2028*

- The total FY 2023-28 budgeted revenues of \$69.6 million represents a decrease in revenues of \$22.2 million from the previous approved budget in June 2024;
- The decrease is primarily (but not exclusively) as a result of the following:

- Reduced amount for sought-after NOAA or USBR funding for Sediment Removal (\$2 million);
- Postponement of SBEL Construction funding beyond 2028 (\$20.0 million).

*A decrease in projected expenditures for FY's 2023 to 2028*

- Changes to the start dates and duration of the projects can be summarized as follows:
  - Sediment Removal additional project phase reduce in projected expenditures;
  - Sutter Bypass East Levee efforts extending beyond 2027-28 with additional project phase;
  - Reduction from initial projected costs for Tudor Flood Risk Reduction Construction project.

**Attachments**

- A: Budget Transmittal – Final Amended 2023-28 Budget amending the Fiscal Years 2023-28 Budget;
- B: Resolution 2025-05 of the Board of Directors of the Sutter Butte Flood Control Agency to Approve the Final Amended 2023-28 Budget;
- C: Exhibit A Budget – Final Amended Budget for Fiscal Years 2023-28 dated June 11, 2025;
- D: Affidavit/Proof of Notice Publication.



# Sutter Butte Flood Control Agency

*A Partnership for Flood Safety*

June 11, 2025

**TO:** Board of Directors

**FROM:** Michael Bessette, Executive Director  
Seth Wurzel, Budget Manager

**SUBJECT:** Budget Transmittal - Final Amended Fiscal Year 2023 through 2028 Budget

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## **Introduction**

On May 14, 2025, the Board preliminarily approved a Proposed Amended Budget for Fiscal Years 2023-28 ("Proposed Amended 2023-28 Budget"). The Board scheduled a public hearing for June 12, 2024, directed staff to make copies of the Proposed Amended 2023-28 Budget available to the public and directed noticing of the hearing as required by law. These actions have been completed.

This report transmits to the Board for consideration a Final Amended Budget by amending the previously approved Fiscal Years 2024-28 Budget and showing Fiscal Year 2023-24 actuals (a "Final Amended 2023-28 Budget"). Staff recommends that the Board preliminarily approve the attached Final Amended 2023-28 Budget for the purpose of setting a public hearing to consider the approval of a Final Amended 2023-28 Budget on June 11, 2025.

## **Background / Summary**

On January 13, 2016, the Board adopted a Strategic Plan that set the Vision, Goals and Objectives of the Agency for the ensuing 10-years. In June 2016, the Board approved the first budget prepared under this Strategic Plan. On April 11, 2018, the Board adopted an update to the Strategic Plan (April 2018) that reflected the accomplishments since the adoption of the Plan in January 2016. In December 2021, the Board approved the latest update to the Strategic Plan. A proposed amended comprehensive 2021-26 Budget was approved by the Board in June 2023 reflective of that update. The Board approved the Amended 2022-28 Budget which reflected SBFCA's continued implementation of the December 2021 Strategic Plan objectives. Staff proposes that the Board Preliminarily approve the Amended 2023-28 Budget continuing implementation of the Plan. Staff's recommendation primarily reflects the following:

- Updated costs and timing associated with the closeout of SBFCA's completed capital projects / programs including the Feather River West Levee Project 1 ("FRWLP1"), projects within the Oroville Wildlife Area ("OWA"), Phase 5 Regional Planning, and other supporting programs as a result of completed construction, engineering, scheduling and state funding coordination efforts to date;
- The advancement of projects and programs in the southern portion of the basin including the Tudor Flood Risk Reduction Project, the Sutter Bypass East Levee Project, and additional sources of funding for the continuation of Sediment Removal and Oroville Wildlife Area projects, the addition of Phases 5 of Regional Planning and support for the City of Oroville's flood risk reduction efforts.

In summary, the Final Amended 2023-28 Budget reflects the final closeout of completed projects and the significant advancement and implementation of additional flood risk reduction projects in the southern portion of the basin consistent with the approved December 2021 Strategic Plan. To facilitate financial management, staff

*Final Amended 2023-28 Budget*

has prepared a detailed updated cash flow projection for the Agency, which provides the basis for the Final Amended 2023-28 Budget.

**Discussion**

The gross estimated expenditures for the Final Amended 2023-28 Budget total \$70.6 million. These amounts include \$4.5 million of actual expenses incurred in Fiscal Year 2023-24 excluding the total costs associated with debt service on outstanding debt.

**Budgeted Expenditures**

The following table outlines the projected overhead expenses and remaining projected expenditures for each project currently being advanced by SBFCA through the Final Amended 2023-28 Budget.

| <b>Budget Expenditures</b> | <b><u>2023-25</u></b>      | <b><u>2026-28</u></b> | <b><u>2023-28</u></b>       |
|----------------------------|----------------------------|-----------------------|-----------------------------|
|                            | <i>Past / Current Work</i> | <i>Planned Work</i>   | <i>Budget Package Total</i> |
| Overhead                   | 1,821,255                  | 4,808,899             | 6,630,154                   |
| Capital Fund Management    | 41,275                     | 0                     | 41,275                      |
| USACE SBFRM                | -44,277                    | 0                     | -44,277                     |
| EIP/UFRR                   | 2,545,484                  | 535,000               | 3,080,484                   |
| Regional Planning          | 456,747                    | 556,000               | 1,012,747                   |
| Tudor Flood Risk Reduction | 3,725,129                  | 12,630,000            | 16,355,129                  |
| OWA                        | 3,146,834                  | 25,894,534            | 29,041,368                  |
| Sutter Bypass/Small Com    | 1,438,073                  | 2,395,850             | 3,833,924                   |
| Sediment Removal           | 465,713                    | 10,125,949            | 10,591,662                  |
| FRWLFA                     | 22,975                     | 0                     | 22,975                      |
| City of Oroville           | 17,007                     | 35,518                | 52,525                      |
| Subtotal - Capital Costs   | 11,814,960                 | 52,172,852            | 63,987,812                  |
| <b>Total All Costs</b>     | <b>13,636,215</b>          | <b>56,981,751</b>     | <b>70,617,966</b>           |

**Overhead Costs**

Through FY 2023-28, overhead costs incurred within Agency’s Operational Fund (Fund 730) are expected to increase annually due a reduction in the amount of operational cost sharing associated with the Agency’s Capital Projects. As the Agency completes Capital Projects and takes on new efforts, the amount of Operational Expenses that can be allocated to projects and cost shared with granting agencies is reduced. Operational efforts associated with financial management of Agency, assessment district administration, and consulting services costs will continue through 2027-28 as SBFCA executes capital projects over the five-year period.

**Federal Project**

The costs reflected in the Budget include SBFCA’s local sponsor obligations for the US Army Corp of Engineer’s Sutter Basin Project incurred in FY 2023/24 and 2024/25. The remaining costs, including project closeout, Work-In-Kind Project Management expenses and minor compliance obligations including the replacement of fences. All efforts associated with this Project are expected to be completed as of Fiscal Year 2024/25. Separately, the Agency has negotiated the terms of a Credit Transfer Agreement for SBFCA’s share of excess credit (i.e., credit that cannot be utilized on future Federal Projects within the basin) with the San Joaquin Area Flood Control Agency. This sale of the

*Final Amended 2023-28 Budget*

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credits will generate revenues for SBFCA that can be utilized to fund Agency operations and advance additional projects. The expected revenue of \$900,000 per year beginning in FY 2025/26 is reflected in the budget.

**EIP/UFRR**

The UFRR project is expected to be completed and fully closed out in FY 2025-26. Remaining costs through 2024-25 are related to close-out of prior Right-of-Way acquisition and Right-of-Way support costs.

**Regional Planning**

SBFCA secured funding for an additional phase (Phase 5) executed March 13, 2025, where SBFCA is the lead agency in receipt of grant funding. It is expected that an additional phase, Phase 6, of funding will be provided in 2025-26. The Budget reflects Phases 5 and 6 funding and the associated contractor expenses through Fiscal Year 2027-28.

**OWA**

The California Department of Fish and Wildlife (CDFW) and Wildlife Conservation Board (WCB) grant-related OWA Unit D work was completed in 2022-23. The CDFW funded Unit D Vegetation Restoration and post-project monitoring work will continue into 2024-25. An additional \$2.15 million was secured from CDFW and \$1.14 million was secured by DWR to continue restoration work through 2025-26. Two grants were also secured from WCB and CDFW for \$4.42 and \$3.31 million, respectively, for Thermalito Afterbay improvements through 2027.

**Sutter Bypass East Levee Project (Critical Repairs)/Small Communities**

The Small Community Feasibility Study expenses for the Sutter community was completed early in Fiscal Year 2023/24. The Tudor Small Community grant was completed early in Fiscal Year 2024-25. The Agency received a funding commitment of \$500,000 for each study and the remaining funding not used for the studies advanced environmental review and preliminary design work of the Sutter Bypass East Levee (SBEL) Project. To continue efforts to advance flood risk reduction in the rural portions of the Basin consistent with the Agency's Strategic Plan, the Agency secured an additional \$4 million from DWR to fund the remaining environmental review and design of the SBEL Project. Project Implementation efforts are being tracked in the Agency's Budget as a continuation of the Small Community Program. The environmental review and design efforts commenced in Fiscal Year 2022-23 and continue through 2027-28.

**Tudor Flood Risk Reduction Project**

In April 2022, the Agency's Board of Directors approved an addendum to the approved budget incorporating this new Project. Design and environmental review work commenced on the Project in the Spring of 2022 and continued through 2024-25. The Budget reflects construction beginning in 2024-25 and extend through 2026-27 with an estimated cost of \$15 million. Funding for this work is coming from the Agency's Capital Fund Balance (i.e. Capital Reserves).

**Sediment Removal**

Work on the Sediment Removal project at the Yuba City and Live Oak Boat ramps began in late 2019-20 and will continue through 2024-25. The Budget reflects an additional significant directed investment from NOAA or USBR for additional Sediment Removal. The budget assumes that NOAA or USBR provide \$10 million of funding for additional sediment removal which is expected to commence in 2026-27.

**Funding Sources**

The expenditures reflected within the attached budget rely on a combination of funding from multiple sources. The following funding sources have been secured by SBFCA (or SBFCA has received a commitment from a grantor) to complete the current remaining budgeted work:

- Annual revenues from SBFCA's property owner-approved assessment to provide the local cost share of improvement projects, Agency administration, and debt service;
- State Proposition 1E funds from the Department of Water Resources (DWR) for the State share of FRWLP1 design, environmental mitigation, permitting and construction costs through DWR's Urban Flood Risk Reduction (UFRR) program;
- State funding from Propositions 1E and 68 for the flood control and environmental features of the Oroville Wildlife Area Flood Stage Reduction Project;
- State funding from the CDFW (multiple grants) for the restoration of the Oroville Wildlife Area Project and Sediment Removal;
- State funding from CDFW for Thermalito Afterbay improvements (SFRA);
- State funding from WCB for Thermalito Afterbay improvements;
- State funding from DWR for the preparation of Small Community Feasibility Studies and advancement of design and environmental review of Sutter Bypass East Levee Critical Repairs;
- State funding from DWR via its Floodplain Management, Protection, and Risk Awareness Grant Program (FMPRA) for additional improvements to the Oroville Wildlife Area;
- State funding from the California Natural Resources Agency under the California River Parkways Grant Program – Proposition 68 for the Feather River Sediment Removal Project; and,
- Funding from the sale / transfer of Excess Federal Credit generated for the USACE Sutter Basin Project to the San Joaquin Area Flood Control Agency's Lower San Joaquin River Project
- Existing available fund balances.

With the completion of various projects and scopes of work, budgeted revenues have been decreased by \$22.2 million from \$91.9 million to \$69.6 million from last year's approved budget for fiscal years starting 2023-24.

SBFCA has also implemented a new Development Impact Fee program, however, because development fees are unpredictable, the Agency has not budgeted these revenues. All Fee revenues received will be utilized to advance previously approved project work thereby offsetting the use of Agency Budgeted Capital Reserves allocated to Projects.

**Capital Projects***Local Agency Funding / Financing*

The FRWLP1 was the major initiative of the Agency. To fund this project and the remaining flood risk reduction efforts of the Agency, SBFCA secured the following local funding and financing:

*Final Amended 2023-28 Budget*

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- In April 2012, SBFCA secured a \$25,000,000 line of credit loan to provide the needed working capital to advance the design and commence the right-of-way acquisition for the project;
- In June 2013, the Agency sold \$41,035,000 of bonds secured by assessment revenues; and,
- In June 2015, SBFCA sold \$47,070,000 of bonds secured by assessment revenues to pay off the outstanding line of credit and generate an additional \$33.7 million in proceeds;
- In May 2022, SBFCA received \$1,700,000 in Development Impact Fees collected by Yuba City;
- In March 2024, SBFCA secured \$17,100,000 in credit from the San Joaquin Area Flood Control Agency (SJAFC) with payments annually over 19 years;
- In April 2024, SBFCA secured \$21,312,789 in Development Impact Fees with payments annually over 30 years.

*Grant Funding Specifics*

For the remaining Capital Project programs that are underway and nearing completion, SBFCA secured the following non-local funding sources:

- In December 2020, SBFCA secured \$3,744,017 of Prop 68 funding under an amendment to its existing UFRR construction funding agreement for OWA related costs;
- In September 2017, an additional \$2,509,700 was secured through a Prop 1 Grant administered by California Department of Fish and Wildlife for continued OWA restoration work;
- In February 2018, a \$484,000 Public Access grant was secured for the OWA project from the WCB;
- In March 2018, an additional \$5 million was secured from the WCB for the balance of the Oroville Wildlife Area Project;
- In September 2019, an additional \$1.7 million was secured from CDFW for the Oroville Wildlife Area;
- In January 2023, an additional \$4 million was secured from DWR for Critical Repairs of the Sutter Bypass.
- In February 2023, an additional \$1.14 million was secured from DWR through FMPRA for the Robinson's Riffle Project;
- In February 2023, an additional \$4.42 million was secured from CDFW for Thermalito Afterbay Recreation improvements;
- In March 2023, \$360,000 was secured for Regional Planning Phase 5;
- In April 2023, \$2.12 million was secured from CDFW via AB 179 Climate Impact grant for the Robinson's Riffle Project, and;
- In October 2023, an additional \$3.3 million was secured from CDFW via SFRA grant for Thermalito Afterbay Recreation improvements.

*Final Amended 2023-28 Budget*

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*Additional Capital Project Funding*

SBFCA is actively pursuing non-local funding for additional Capital Project programs reflected in the Budget proposal. This funding has not yet been secured and the funded expenses reflected in the Final budget would only be incurred if SBFCA secures commitments for funding identified below:

- An additional \$2.15 million from CDFW for efforts toward the Robinson’s Riffle project were requested and SBFCA expects to receive confirmation before the finalized budget is reviewed in June;
- An additional \$12 million for Robinson’s Riffle construction;
- An additional \$10 million for Phase II Sediment Removal;
- An additional \$20 million for construction of the Sutter Bypass East Levee Project;
- An additional \$300,000 for Regional Flood Management Planning Phase 6.

*Additional Local Agency Funding / Financing*

In addition to funding FRWLP1 efforts, SBFCA secured the following local funding:

- In October 2023, SBFCA secured \$52,525 from the City of Oroville to provide planning support for improvement to the levee along the south bank of the Feather River.

**Additional Capital Improvement Projects**

Consistent with SBFCA’s Strategic Plan and as noted above, efforts to secure funding from the State and Federal governments for construction of additional capital projects is underway. Planning, design and environmental review, and efforts to secure funding for the following projects are reflected in the Preliminary Budget.

By listing a project here, Staff considers the project part of the Board’s approved Capital Improvement Program. When funding for project construction is secured, where needed, a detailed Budget Addendum will be prepared for the Board’s approval to incorporate the listed project and its funding into the Board’s approved capital budget.

- Sutter Bypass Critical Repair Construction – Estimated Project Cost: \$45 million<sup>1</sup>
  - Design and Environmental Review commenced in FY 2022/23. SBFCA is currently advancing efforts on multiple fronts to secure funding for construction implementation of Sutter Bypass critical repairs. Construction of repairs could begin as early as 2026.

**Final Amended 2023-28 Operating Budget**

Finally, SBFCA’s Annual Operating Budget as well as and interest cost on all SBFCA-incurred long-term borrowing are included within the budget. Historically (through 2023-24) a portion of SBFCA’s administrative/operating costs have been allocated to its grant funded capital programs to absorb the higher costs of operating the Agency during a period of significant construction activity. As the current level of capital project activity of the Agency decreases and the funding sources increasingly restrict funding a portion of the Agency’s operational costs, SBFCA’s grant funded capital programs no longer cost share as great a share of Agency operations. As planned, to cover the costs of this foreseen transition period, the Agency has carried forward its operating fund surplus each year to

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<sup>1</sup> \$45 million reflects overall project costs with additional work that extends beyond FY 2027-28.

*Final Amended 2023-28 Budget*

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build a fund balance (i.e. operating reserve). To date, the portion of annual assessment revenues dedicated to Agency operations that has exceeded operating fund expenditures has been used to fund this reserve. The expectation has been that as capital projects cover fewer operational obligations going forward, the operating budget would be reduced overtime to match available sustainable funding to ensure fiscal solvency. At the end of FY 2024/25, the Agency's Operating Fund Balance is expected to be approximately \$6.35 million. The Operating Budget through 2027/28 reflects an increase in expenses to align with the assumption of lower allocated cost to Capital Programs, however the budget continues to exceed available revenues. As such, the planned reserve is used to fund operating expenses. As the Agency plans and scopes the remaining projects associated with implementing the Strategic Plan, Staff will continue to monitor the Operating Fund and recommend further approaches to reduce Operating expenses to ensure long term fiscal sustainability of the Agency into the future consistent with Strategic Plan Objective No. 14.

To ensure greater operational flexibility and allocate more assessment revenues to capital projects, beginning FY 2025/26, agency operations will be funded from the revenues generated from the sale of excess Federal Credits sold to SJAFCA and paid to SBFCA in annual installments of \$900,000. Even with the increase in Operating revenue from \$750,000 to \$900,000 annually, Operating revenues will continue to be exceeded by budgeted expenses, however, the Operating fund reserve balance will be reduced at a slower pace, well beyond FY 2027/28 when an Operating fund balance of \$4,116,440 is projected. With the change in funding source for agency Operations, an additional \$750,000 in assessment revenue annually becomes available in the Capital Fund budget beginning FY 2025/26.

**Budget Policy**

Pursuant to SBFCA's Joint Exercise of Powers Agreement, the process for adopting the budget is the same process that Sutter County employs to adopt its budget.

Therefore, in order to approve this budget, staff recommends the Board take action at its May 14, 2025 meeting preliminarily approving this Final Amended 2023-28 Budget as an acknowledgement that it has been received, and that the Board authorize a public hearing to be scheduled on June 11, 2025 at 1 p.m. at the Yuba City Council Chambers located at 1201 Civic Center Boulevard, Yuba City, CA. Approval of the Final Amended 2023-28 Budget is expected on or after June 11, 2025, after the receipt of public testimony at the scheduled public hearing and after discussion among the Board of Directors.

**Conclusion**

The Final Amended 2023-28 Budget is based upon the sound concept of financial sustainability – matching necessary and required expenditures to realistic but conservative revenue projections, and the expectations of what SBFCA can financially support into the future. The Board's adoption of this budget will continue implementation of the Strategic Plan with clear direction and associated financial resources.

**SUTTER BUTTE FLOOD CONTROL AGENCY  
RESOLUTION NO 2025-05**

**A RESOLUTION OF THE BOARD OF DIRECTORS OF THE SUTTER BUTTE FLOOD CONTROL AGENCY TO APPROVE  
THE AMENDED BUDGET FOR FISCAL YEARS 2024-25, 2025-26, 2026-27 AND 2027-28 PRESENTED WITH 2023-24  
ACTUALS (“FINAL AMENDED 2023-28 BUDGET”)**

WHEREAS, the Sutter Butte Flood Control Agency ("Agency") is a Joint Powers Authority created in 2007 to plan, finance and construct levee improvements in the Sutter Basin; and

WHEREAS, the Agency's Board of Directors, after consideration of public testimony at a noticed public hearing on June 12, 2024, adopted the Final Amended 2022-28 Budget covering Fiscal Years 2022-23, 2023-24, 2024-25, 2025-26, 2026-27 and 2027-28, respectively; and

WHEREAS, the Agency's Executive Director presented a proposal to further amend the current adopted budget covering fiscal years 2023-24, 2024-25, 2025-26, 2026-27 and 2027-28, and when combined with amendments listed above and historical actuals covering Fiscal Year 2023-24 hereby referred to as the “Final Amended 2023-28 Budget”; and

WHEREAS, on May 14, 2025, the Agency's Board of Directors preliminarily approved the Sutter Butte Flood Control Agency's Final Amended 2023-28 Budget solely for the purpose of scheduling a noticed public hearing for consideration and adoption of a Final Amended 2023-28 Budget. The hearing was set for June 11, 2025 at 1 p.m. at the Yuba City Council Chambers, 1201 Civic Center Boulevard, Yuba City, CA, and was noticed once ten days prior to the hearing per applicable law; and

WHEREAS, during the public hearing, the Board of Directors considered all public comments.

NOW, THEREFORE, BE IT RESOLVED THAT:

- A) The above recitals are true and correct; and
- B) The Final Amended 2023-28 Budget covering fiscal years 2024-25 through 2027-28 with fiscal year 2023-24 actuals attached hereto as Exhibit A, is hereby approved.
- C) Sections 1 through 12 below, which define the authority and responsibilities of the Executive Director in implementing Final Amended 2023-28 Budget is hereby approved.

**1. Section 1. Scope**

1.1 This resolution defines the authority and responsibilities of the Executive Director in implementing the Final Amended 2023-28 Budget.

**2. Section 2. Definitions**

2.1 Executive Director means that person so designated by the Board of Directors to serve in the capacity as the Executive Director as defined by the Sutter Butte Flood Control Agency Joint Exercise of Powers Agreement or, if so designated, the Agency's Treasurer/Chief Financial Officer.

2.2 Final Amended 2023-28 Budget is the adopted Final Budget for fiscal years 2024-25 through 2027-28 as shown with actuals for fiscal year 2023-24 which has been attached hereto as Exhibit A.

- 2.3 Budget Categories reflect internal program reporting structures and sub-structures based on established program budgets such as "Operations", "Capital- USACE Study", "Capital- EIP", "Capital- Stakeholder", "Capital – Regional Planning", "Capital – ER Planning", "Capital – LC FSRP", "Capital – OWA", "Capital – GBSP", "Capital – Tudor Flood Risk Reduction", "Capital – Flood Fight", "Capital – ULOP & Accreditation", "Capital – Emergency Levee Repair & Sediment Removal" and others as may be designated for convenience by the Executive Director.
- 2.4 Account is defined as the primary accounting field in the budget used to describe the type of financial transaction.
- 2.5 Expenditure class is defined as a categorical grouping of individual similar accounts for purposes of reporting expenditures (i.e., Employee Services, Service and Supplies, Equipment, etc.).
- 2.6 Full-Time Equivalent (FTE) means the decimal equivalent of a position; e.g., one full –time position is 1.00 FTE and one quarter-time position is 0.25 FTE.
- 2.7 Unfunded FTE means an Agency authorized FTE without an associated labor budget. Unfunded FTE will remain vacant until funding has been approved for it by the Agency's Board of Directors or Executive Director, as appropriate.

### **3. Section 3. Revenue Budget**

- 3.1 The Revenue Budget for the Final Amended 2023-28 Budget is summarized in Exhibit A of this Resolution.
- 3.2 The Executive Director is authorized to increase or decrease an estimated revenue source within the Final Budgets by an amount up to and including \$50,000. Any increase or decrease of a particular revenue source by greater than \$50,000 requires approval by the Agency's Board of Directors.

### **4. Section 4. Authorized Staffing and Appropriations**

- 4.1 The Executive Director is authorized to make any expenditure and resource adjustments to the Final Amended 2023-28 Budget based on the Board of Directors' final action to adopt the Final Amended 2023-28 Budget.
- 4.2 The Executive Director is authorized to establish the appropriations and FTE staffing as part of the Final Amended 2022-28 Budget displayed in Exhibit A. The budget reflected in Exhibit A reflects 2.00 FTEs.
- 4.3 The Executive Director is authorized to revise any appropriation made in the Final Amended 2023-28 Budget where a revision is of a technical nature and is consistent with the intent of the Board of Directors. This includes revisions to appropriations that are required due to required changes in the accounting codes and the structure of the cost categories within the accounting system to capture and report detailed costs to the Agency's external review and/or granting agencies.

### **5. Section 5. Appropriation Increases/Decreases**

- 5.1 All appropriation changes (increases or decreases) in excess of \$50,000 to the Budget Categories defined above shall be approved by the Agency's Board of Directors.

### **6. Section 6. Staffing Changes**

- 6.1 Any increase or decrease, by Budget Category, in FTE as authorized in the Final Amended 2023-2028 Budget must be approved by the Board of Directors, or the Executive Director, as appropriate. The phrase "as appropriate" means whether the amount of increase or decrease in FTE results in a required budget adjustment of over, or under, \$50,000. If the amount of the adjustment is under \$50,000 the Executive Director is authorized to approve the transaction. If the amount of the adjustment is over \$50,000, Board approval is required.

**7. Section 7. Appropriation Transfers from Contingency/Reserve Funds**

- 7.1 The Executive Director is authorized to make appropriation changes (increases or decreases) not exceeding \$50,000 from available fund balances. Appropriation changes exceeding \$50,000 must be approved by the Agency's Board of Directors.
- 7.2 Transfers shall not be made from available fund balance if the transfer will result in a negative balance.

**8. Section 8. Other Appropriation Transfers**

- 8.1 Appropriation transfers within the same Budget Category and the same fund must be approved by the Executive Director.
- 8.2 Appropriation transfers between two or more Budget Categories, up to and including \$50,000, must be approved by the Executive Director. Such transfers in excess of \$50,000 must be approved by the Agency's Board of Directors.

**9. Section 9. Unspent Appropriations and Encumbrances**

- 9.1 All appropriations in the Operations Budget Category which remain unencumbered or unexpended on June 30<sup>th</sup> of any given fiscal year shall revert to the available fund balance of the respective fund.
- 9.2 All appropriations in the Capital Budget Categories which remain unencumbered or unexpended on June 30<sup>th</sup> of any given fiscal year shall be carried over to the next fiscal year.

**10. Section 10. Capital Improvements**

- 10.1 Capital appropriations shall be used solely for the originally approved project or projects.
- 10.2 All multi-year capital projects within the Capital Budget Categories in existence on June 30<sup>th</sup> of any given fiscal year shall be continued to the next fiscal year.
- 10.3 Consultants performing professional services related to completing the "soft costs" related to a capital project and the services exceed \$50,000, the consultant must be retained by the Agency through the execution of a professional services' Master Contract, and the contract must be approved by the Agency's Board of Directors at a meeting of the Board.
- 10.4 If a Master Contract for professional services has been approved by the Board of Directors, the Executive Director is authorized to execute specific task orders as the work is identified provided that:
  - 10.4.1 The identified work is generally consistent with the goals and objectives of the Agency as well as the work plan being pursued by the Agency's staff.
  - 10.4.2 The amount is within the capital appropriation shown in the approved Final Budgets as Amended.
  - 10.4.3 The amount does not exceed \$50,000. Amounts in excess of \$50,000 must be approved by the Board of Directors.
  - 10.4.4 The staff reports back to the Board, in a public report, on a monthly basis regarding the specific task orders that were executed and related amounts involved since the last time the Board met to ensure transparency and good procurement practices.

**11. Section 11. Regular Financial Reporting**

- 11.1 The Agency's Board of Directors shall be provided a regular Financial Report including a revised estimate of the financial condition of all funds, revised estimated revenues and expenditures, and recommendations for eliminating any projected fund deficits.
- 11.2 The Agency's Board of Directors shall act on any projected fund deficits as part of the fiscal year-end close out process.

**12. Section 12. Miscellaneous Controls/Considerations**

- 12.1 No expenditures by fund at the level of Budget Category shall exceed the Final Amended 2023-28 Budget as it may be further amended and or supplemented from time to time.
- 12.2 Subject to approval by the Executive Director and pursuant to the above sections governing transfers and appropriations, projected deficiencies shall be corrected by:
  - 12.1 Reducing expenditures within a Budget Category; or
  - 12.2 Making an appropriation transfer from available fund balance subject to the provisions of Section 8.
- 12.3 In all staff reports that come before the Agency's Board of Directors, the net budgetary impacts on all funds shall be stated clearly and concisely, including any indirect impacts, if any, so that the Board of Directors has a full understanding of the financial considerations and impact of its decisions.

**ADOPTED** as a resolution of the Board of Directors of the Sutter Butte Flood Control Agency at a regular meeting duly held on the 11th day of June 2025.

\_\_\_\_\_  
CHAIRMAN

APPROVED AS TO FORM:

\_\_\_\_\_  
AGENCY COUNSEL

STATE OF CALIFORNIA                    )  
COUNTY OF SUTTER                    )  
SUTTER BUTTE FLOOD CONTROL AGENCY    )

I, Terra Yaney, Clerk of the Board of Directors of the Sutter Butte Flood Control Agency, do hereby certify that the foregoing is a true and correct copy of Resolution No. 2025-05 adopted by the Board of Directors of the Sutter Butte Flood Control Agency, California, at a regular meeting thereof, held on the 11th day of June 2025 by the following vote:

AYES:

NOES:

ABSENT:

\_\_\_\_\_  
BOARD CLERK



**FINAL AMENDED BUDGETS FOR FISCAL YEARS 2024-25,  
2025-26, 2026-27 AND 2027-28 WITH FISCAL YEAR 2023-24  
ACTUALS**

**“FINAL AMENDED 2023-28 BUDGET”**

**FINAL BUDGET MEETING - June 11, 2025**

**(Including current approved budget)**

**Submitted**

**by:**

**Michael W. Bessette, PE  
Executive Director**



**SUTTER BUTTE FLOOD CONTROL AGENCY**  
**COMBINED BUDGET SUMMARY**

**SBFCA COMBINED BUDGET SUMMARY**  
**FINAL AMENDED 2023-28 BUDGET- 2023-24, 2024-25, 2025-26, 2026-27, 2027-28**  
**Final 06/11/2025**

| <u>Line Item Description</u>                                       | <u>Actuals<br/>2023-24 Budget</u> | <u>Current 06.12.24<br/>2024-25 Budget</u> | <u>Final<br/>2024-25 Budget</u> | <u>Paid to Date<br/>2024-25 Budget</u> | <u>Actuals Invoiced<br/>Rec'd to Date</u> | <u>Current 06.12.24<br/>2025-26 Budget</u> | <u>Final<br/>2025-26 Budget</u> | <u>Current 06.12.24<br/>2026-27 Budget</u> | <u>Final<br/>2026-27 Budget</u> | <u>Current 06.12.24<br/>2027-28 Budget</u> | <u>Final<br/>2027-28 Budget</u> |
|--------------------------------------------------------------------|-----------------------------------|--------------------------------------------|---------------------------------|----------------------------------------|-------------------------------------------|--------------------------------------------|---------------------------------|--------------------------------------------|---------------------------------|--------------------------------------------|---------------------------------|
| <b>Working Capital Beginning of Period</b>                         |                                   |                                            |                                 |                                        |                                           |                                            |                                 |                                            |                                 |                                            |                                 |
| Operational Fund 730                                               | 6,293,373                         | 5,755,628                                  | 6,928,124                       | 6,928,124                              | 6,928,124                                 | 5,177,492                                  | 6,225,339                       | 4,709,512                                  | 5,599,915                       | 4,241,532                                  | 4,898,220                       |
| Capital Fund 731 - General Capital Fund Management & Post-EIP/UFRR | 8,279                             | 457,639                                    | 6,859,100                       | 6,859,100                              | 6,859,100                                 | 6,287,639                                  | 7,420,823                       | 12,867,639                                 | 8,599,742                       | 14,005,283                                 | 9,738,636                       |
| Capital Fund 731 - USACE SBFRM (1064)                              | (9,933,571)                       | (9,348,292)                                | (9,259,515)                     | (9,259,515)                            | (9,259,515)                               | (9,948,292)                                | (9,696,861)                     | (9,948,292)                                | (9,696,861)                     | (9,948,292)                                | (9,696,861)                     |
| Capital Fund 731 - EIP/UFRR (5001/6001)                            | 42,188,711                        | 40,671,511                                 | 35,092,971                      | 35,092,971                             | 35,092,971                                | 37,134,133                                 | 36,763,857                      | 31,691,777                                 | 36,453,857                      | 31,691,777                                 | 36,328,857                      |
| Capital Fund 731 - Stakeholder (1068)                              | 23,267                            | 23,267                                     | 23,267                          | 23,267                                 | 23,267                                    | 23,267                                     | 23,267                          | 23,267                                     | 23,267                          | 23,267                                     | 23,267                          |
| Capital Fund 731 - Regional Planning (2001)                        | (318,596)                         | (420,047)                                  | (601,360)                       | (601,360)                              | (601,360)                                 | (415,047)                                  | (475,342)                       | (345,047)                                  | (429,242)                       | (345,047)                                  | (438,342)                       |
| Capital Fund 731 - ER Planning (2002)                              | (69,991)                          | (69,991)                                   | (69,991)                        | (69,991)                               | (69,991)                                  | (69,991)                                   | (69,991)                        | (69,991)                                   | (69,991)                        | (69,991)                                   | (69,991)                        |
| Capital Fund 731 - LC FSRP (2004)                                  | (1,776,671)                       | 1,895,697                                  | (1,776,671)                     | (1,776,671)                            | (1,776,671)                               | 1,895,697                                  | (1,776,671)                     | 1,895,697                                  | (1,776,671)                     | 1,895,697                                  | (1,776,671)                     |
| Capital Fund 731 - Tudor Flood Risk Reduction (7072)               | (853,150)                         | (1,611,345)                                | (1,478,280)                     | (1,478,280)                            | (1,478,280)                               | (5,611,345)                                | (4,578,280)                     | (21,611,345)                               | (11,643,280)                    | (21,611,345)                               | (17,208,280)                    |
| Capital Fund 731 - OWA (2005)                                      | 303,152                           | 34,365                                     | (979,604)                       | (979,604)                              | (979,604)                                 | (1,815,185)                                | (388,855)                       | (1,002,185)                                | (822,626)                       | (3,002,185)                                | (1,911,068)                     |
| Capital Fund 731 - GBSP (2006)                                     | (728,762)                         | (73,099)                                   | (73,099)                        | (73,099)                               | (73,099)                                  | (73,099)                                   | (73,099)                        | (73,099)                                   | (73,099)                        | (73,099)                                   | (73,099)                        |
| Capital Fund 731 - ULOP & Accreditation (2008)                     | (6,844)                           | (6,844)                                    | (6,844)                         | (6,844)                                | (6,844)                                   | (6,844)                                    | (6,844)                         | (6,844)                                    | (6,844)                         | (6,844)                                    | (6,844)                         |
| Capital Fund 731 - Sutter Bypass/Small Communities (700(0,1))      | (411,958)                         | (616,062)                                  | (1,235,507)                     | (1,235,507)                            | (1,235,507)                               | (1,261,062)                                | (253,391)                       | (2,247,577)                                | (321,041)                       | (3,247,577)                                | (412,076)                       |
| Capital Fund 731 - Flood Fighting & Emerg Prot (1066)              | 1,895,697                         | (1,776,671)                                | 1,895,697                       | 1,895,697                              | 1,895,697                                 | (1,776,671)                                | 1,895,697                       | (1,776,671)                                | 1,895,697                       | (1,776,671)                                | 1,895,697                       |
| Capital Fund 731 - Sediment Removal (7002) [2]                     | (7,472,243)                       | (7,552,979)                                | (7,589,897)                     | (7,589,897)                            | (7,589,897)                               | (7,062,159)                                | (7,579,141)                     | (7,062,159)                                | (7,079,141)                     | (7,062,159)                                | (7,079,141)                     |
| Capital Fund 731 - FRWLFA (7020)                                   | (673,196)                         | (729,650)                                  | (690,049)                       | (690,049)                              | (690,049)                                 | (679,650)                                  | (648,531)                       | (629,650)                                  | (600,890)                       | (579,650)                                  | (553,250)                       |
| Capital Fund 731 - City of Oroville (2008)                         | -                                 | (12,925)                                   | (6,407)                         | (6,407)                                | (6,407)                                   | -                                          | (3,507)                         | -                                          | 0                               | (35,518)                                   | 0                               |
| <b>Total Working Capital Beginning of Period</b>                   | <b>28,467,496</b>                 | <b>26,620,203</b>                          | <b>27,031,935</b>               | <b>27,031,935</b>                      | <b>27,031,935</b>                         | <b>21,798,884</b>                          | <b>26,778,469</b>               | <b>6,415,032</b>                           | <b>20,052,792</b>               | <b>4,099,178</b>                           | <b>13,659,053</b>               |
| <b>Transfers</b>                                                   |                                   |                                            |                                 |                                        |                                           |                                            |                                 |                                            |                                 |                                            |                                 |
| Operational Fund 730                                               |                                   |                                            |                                 |                                        |                                           |                                            |                                 |                                            |                                 |                                            |                                 |
| Capital Fund 731                                                   |                                   |                                            |                                 |                                        |                                           |                                            |                                 |                                            |                                 |                                            |                                 |
| Subtotal Capital Fund                                              |                                   |                                            |                                 |                                        |                                           |                                            |                                 |                                            |                                 |                                            |                                 |
| <b>Net Transfers</b>                                               |                                   |                                            |                                 |                                        |                                           |                                            |                                 |                                            |                                 |                                            |                                 |
| <b>Revenues</b>                                                    |                                   |                                            |                                 |                                        |                                           |                                            |                                 |                                            |                                 |                                            |                                 |
| Operational Fund 730                                               | 1,003,221                         | 750,000                                    | 750,000                         | 750,000                                | 750,000                                   | 900,000                                    | 900,000                         | 900,000                                    | 900,000                         | 900,000                                    | 900,000                         |
| Capital Fund 731                                                   |                                   |                                            |                                 |                                        |                                           |                                            |                                 |                                            |                                 |                                            |                                 |
| Capital Fund 731 - General Capital Fund Management & Post-EIP/UFRR | 6,850,822                         | 5,830,000                                  | 6,050,854                       | 3,776,789                              | 5,926,789                                 | 6,580,000                                  | 6,621,275                       | 6,580,000                                  | 6,580,000                       | 6,580,000                                  | 6,580,000                       |
| Capital Fund 731 - USACE SBFRM (1064)                              | 8,279                             |                                            | 184,154                         | 184,154                                | 184,154                                   |                                            |                                 |                                            |                                 |                                            |                                 |
| Capital Fund 731 - EIP/UFRR (State) (6001)                         | -                                 | 2,668,486                                  | 2,568,486                       | -                                      | 2,668,486                                 |                                            | 100,000                         |                                            |                                 |                                            |                                 |
| Capital Fund 731 - Regional Planning (2001)                        | -                                 | 235,000                                    | 300,000                         | 128,568                                | 210,822                                   | 200,000                                    | 214,000                         |                                            | 285,000                         |                                            | 121,000                         |
| Capital Fund 731 - Tudor Flood Risk Reduction (7072)               |                                   |                                            |                                 |                                        |                                           |                                            |                                 |                                            |                                 |                                            |                                 |
| Capital Fund 731 - OWA (2005/2007)                                 | 655,663                           | 4,824,733                                  | 2,454,827                       | 945,467                                | 1,377,520                                 | 2,815,000                                  | 4,966,565                       | 4,000,000                                  | 7,405,756                       | 8,000,000                                  | 14,000,000                      |
| Capital Fund 731 - Sutter Bypass/Small Communities (700(0,1))      | -                                 | 1,800,000                                  | 1,596,641                       | 707,040                                | 1,110,883                                 | 1,350,000                                  | 608,850                         | 9,000,000                                  | 819,315                         | 11,000,000                                 | 1,128,835                       |
| Capital Fund 731 - Sediment Removal (7002) [2]                     | -                                 | 824,528                                    | 358,815                         | 144,214                                | 337,355                                   | -                                          | 625,949                         | 12,000,000                                 | 10,000,000                      |                                            |                                 |
| Capital Fund 731 - FRWLFA (7020)                                   | -                                 | 50,000                                     | 47,640                          | 47,640                                 | 47,640                                    | 50,000                                     | 47,640                          | 50,000                                     | 47,640                          | 50,000                                     | 47,640                          |
| Capital Fund 731 - City of Oroville (2008)                         | -                                 | 32,525                                     | 13,500                          | 8,860                                  | 13,500                                    |                                            | 39,025                          |                                            |                                 |                                            |                                 |
| Subtotal Capital Fund                                              | 7,514,763                         | 16,265,271                                 | 13,574,917                      | 5,942,732                              | 11,877,150                                | 10,995,000                                 | 13,223,305                      | 31,630,000                                 | 25,137,712                      | 25,630,000                                 | 21,877,475                      |
| <b>Total Revenues Operating &amp; Capital</b>                      | <b>8,517,984</b>                  | <b>17,015,271</b>                          | <b>14,324,917</b>               | <b>6,692,732</b>                       | <b>12,627,150</b>                         | <b>11,895,000</b>                          | <b>14,123,305</b>               | <b>32,530,000</b>                          | <b>26,037,712</b>               | <b>26,530,000</b>                          | <b>22,777,475</b>               |

**SBFCA COMBINED BUDGET SUMMARY**  
**FINAL AMENDED 2023-28 BUDGET- 2023-24, 2024-25, 2025-26, 2026-27, 2027-28**  
**Final 06/11/2025**

| <u>Line Item Description</u>                                                  | <u>Actuals<br/>2023-24 Budget</u> | <u>Current 06.12.24<br/>2024-25 Budget</u> | <u>Final<br/>2024-25 Budget</u> | <u>Paid to Date<br/>2024-25 Budget</u> | <u>Actuals Invoiced<br/>Rec'd to Date</u> | <u>Current 06.12.24<br/>2025-26 Budget</u> | <u>Final<br/>2025-26 Budget</u> | <u>Current 06.12.24<br/>2026-27 Budget</u> | <u>Final<br/>2026-27 Budget</u> | <u>Current 06.12.24<br/>2027-28 Budget</u> | <u>Final<br/>2027-28 Budget</u> |
|-------------------------------------------------------------------------------|-----------------------------------|--------------------------------------------|---------------------------------|----------------------------------------|-------------------------------------------|--------------------------------------------|---------------------------------|--------------------------------------------|---------------------------------|--------------------------------------------|---------------------------------|
| <b>Expenses</b>                                                               |                                   |                                            |                                 |                                        |                                           |                                            |                                 |                                            |                                 |                                            |                                 |
| Operational Fund 730                                                          | 368,470                           | 1,328,136                                  | 1,452,785                       | 457,833                                | 503,124                                   | 1,367,980                                  | 1,525,424                       | 1,367,980                                  | 1,601,695                       | 1,601,695                                  | 1,681,780                       |
| Capital Fund 731                                                              |                                   |                                            |                                 |                                        |                                           |                                            |                                 |                                            |                                 |                                            |                                 |
| <i>Capital Fund 731 - General Capital Fund Management &amp; Post-EIP/UFRR</i> | -                                 |                                            | 41,275                          | 813                                    | 1,084                                     |                                            | -                               |                                            | -                               |                                            | -                               |
| <i>Capital Fund 731 - USACE SBFRM (1064)</i>                                  | (665,777)                         | 600,000                                    | 621,500                         | 451,016                                | 451,016                                   |                                            |                                 |                                            |                                 |                                            |                                 |
| <i>Capital Fund 731 - EIP/UFRR (5001/6001)</i>                                | 1,647,884                         | -                                          | 897,600                         | 788,459                                | 796,337                                   |                                            | 410,000                         |                                            | 125,000                         |                                            |                                 |
| <i>Capital Fund 731 - Stakeholder (1068)</i>                                  |                                   |                                            |                                 |                                        |                                           |                                            |                                 |                                            |                                 |                                            |                                 |
| <i>Capital Fund 731 - Regional Planning (2001)</i>                            | 282,765                           | 230,000                                    | 173,982                         | 32,908                                 | 47,026                                    | 130,000                                    | 167,900                         | -                                          | 294,100                         | -                                          | 94,000                          |
| <i>Capital Fund 731 - Tudor Flood Risk Reduction (7072)</i>                   | 625,129                           | 4,000,000                                  | 3,100,000                       | 790,546                                | 831,490                                   | 16,000,000                                 | 7,065,000                       | -                                          | 5,565,000                       | -                                          | -                               |
| <i>Capital Fund 731 - OWA (2005, etc)</i>                                     | 1,282,756                         | 6,674,284                                  | 1,864,078                       | 1,385,910                              | 1,520,151                                 | 2,002,000                                  | 5,400,336                       | 6,000,000                                  | 8,494,199                       | 6,000,000                                  | 12,000,000                      |
| <i>Capital Fund 731 - Sutter Bypass/Small Communities (700(0,1))</i>          | 823,549                           | 2,445,000                                  | 614,525                         | 536,052                                | 595,600                                   | 2,336,515                                  | 676,500                         | 10,000,000                                 | 910,350                         | 10,000,000                                 | 809,000                         |
| <i>Capital Fund 731 - Sediment Removal (7002) [2]</i>                         | 117,653                           | 333,708                                    | 348,060                         | 224,898                                | 225,015                                   | -                                          | 125,949                         | 12,000,000                                 | 10,000,000                      | -                                          | -                               |
| <i>Capital Fund 731 - FRWLFA (7020)</i>                                       | 16,852                            | -                                          | 6,122                           | 6,122                                  | 6,122                                     | -                                          | -                               | -                                          | -                               | -                                          | -                               |
| <i>Capital Fund 731 - City of Oroville (2008)</i>                             | 6,407                             | 19,600                                     | 10,600                          | 5,795                                  | 6,164                                     | -                                          | 35,518                          | 35,518                                     | -                               | -                                          | -                               |
| Subtotal Capital Fund                                                         | 4,137,218                         | 14,302,592                                 | 7,677,742                       | 4,221,705                              | 4,478,922                                 | 20,468,515                                 | 13,881,203                      | 28,035,518                                 | 25,388,649                      | 16,000,000                                 | 12,903,000                      |
| <b>Total Expenses Operating &amp; Capital</b>                                 | <b>4,505,689</b>                  | <b>15,630,727</b>                          | <b>9,130,526</b>                | <b>4,679,539</b>                       | <b>4,982,046</b>                          | <b>21,836,495</b>                          | <b>15,406,626</b>               | <b>29,403,498</b>                          | <b>26,990,344</b>               | <b>17,601,695</b>                          | <b>14,584,780</b>               |
| <b>Financing Activities [1]</b>                                               |                                   |                                            |                                 |                                        |                                           |                                            |                                 |                                            |                                 |                                            |                                 |
| Interest & Principle Paid on Outstanding Debt                                 | (5,447,856)                       | (6,205,863)                                | (5,447,856)                     | (5,447,856)                            | (5,447,856)                               | (5,442,356)                                | (5,442,356)                     | (5,442,356)                                | (5,441,106)                     | (5,441,106)                                | (5,438,731)                     |
| <b>Net Financing Activities</b>                                               | <b>(5,447,856)</b>                | <b>(6,205,863)</b>                         | <b>(5,447,856)</b>              | <b>(5,447,856)</b>                     | <b>(5,447,856)</b>                        | <b>(5,442,356)</b>                         | <b>(5,442,356)</b>              | <b>(5,442,356)</b>                         | <b>(5,441,106)</b>              | <b>(5,441,106)</b>                         | <b>(5,438,731)</b>              |
| <b>Working Capital End of Period</b>                                          |                                   |                                            |                                 |                                        |                                           |                                            |                                 |                                            |                                 |                                            |                                 |
| Operational Fund 730                                                          | 6,928,124                         | 5,177,492                                  | 6,225,339                       | 7,220,290                              | 7,175,000                                 | 4,709,512                                  | 5,599,915                       | 4,241,532                                  | 4,898,220                       | 3,539,837                                  | 4,116,440                       |
| Capital Fund 731 - General Capital Fund Management & Post-EIP/UFRR [1]        | 6,859,100                         | 6,287,639                                  | 7,420,823                       | 5,187,220                              | 7,336,949                                 | 12,867,639                                 | 8,599,742                       | 14,005,283                                 | 9,738,636                       | 15,144,177                                 | 10,879,904                      |
| Capital Fund 731 - USACE SBFRM (1064)                                         | (9,259,515)                       | (9,948,292)                                | (9,696,861)                     | (9,526,377)                            | (9,526,377)                               | (9,948,292)                                | (9,696,861)                     | (9,948,292)                                | (9,696,861)                     | (9,948,292)                                | (9,696,861)                     |
| Capital Fund 731 - EIP/UFRR (5001/6001) [1]                                   | 35,092,971                        | 37,134,133                                 | 36,763,857                      | 34,304,512                             | 36,965,119                                | 31,691,777                                 | 36,453,857                      | 31,691,777                                 | 36,328,857                      | 31,691,777                                 | 36,328,857                      |
| Capital Fund 731 - Stakeholder (1068)                                         | 23,267                            | 23,267                                     | 23,267                          | 23,267                                 | 23,267                                    | 23,267                                     | 23,267                          | 23,267                                     | 23,267                          | 23,267                                     | 23,267                          |
| Capital Fund 731 - Regional Planning (2001)                                   | (601,360)                         | (415,047)                                  | (475,342)                       | (505,700)                              | (437,564)                                 | (345,047)                                  | (429,242)                       | (345,047)                                  | (438,342)                       | (345,047)                                  | (411,342)                       |
| Capital Fund 731 - ER Planning (2002)                                         | (69,991)                          | (69,991)                                   | (69,991)                        | (69,991)                               | (69,991)                                  | (69,991)                                   | (69,991)                        | (69,991)                                   | (69,991)                        | (69,991)                                   | (69,991)                        |
| Capital Fund 731 - LC FSRP (2004)                                             | (1,776,671)                       | 1,895,697                                  | (1,776,671)                     | (1,776,671)                            | (1,776,671)                               | 1,895,697                                  | (1,776,671)                     | 1,895,697                                  | (1,776,671)                     | 1,895,697                                  | (1,776,671)                     |
| Capital Fund 731 - Tudor Flood Risk Reduction (7072)                          | (1,478,280)                       | (5,611,345)                                | (4,578,280)                     | (2,268,825)                            | (2,309,770)                               | (21,611,345)                               | (11,643,280)                    | (21,611,345)                               | (17,208,280)                    | (21,611,345)                               | (17,208,280)                    |
| Capital Fund 731 - OWA (2005)                                                 | (979,604)                         | (1,815,185)                                | (388,855)                       | (1,420,048)                            | (1,122,235)                               | (1,002,185)                                | (822,626)                       | (3,002,185)                                | (1,911,068)                     | (1,002,185)                                | 88,932                          |
| Capital Fund 731 - GBSP (2006)                                                | (73,099)                          | (73,099)                                   | (73,099)                        | (73,099)                               | (73,099)                                  | (73,099)                                   | (73,099)                        | (73,099)                                   | (73,099)                        | (73,099)                                   | (73,099)                        |
| Capital Fund 731 - ULOP & Accreditation (2008)                                | (6,844)                           | (6,844)                                    | (6,844)                         | (6,844)                                | (6,844)                                   | (6,844)                                    | (6,844)                         | (6,844)                                    | (6,844)                         | (6,844)                                    | (6,844)                         |
| Capital Fund 731 - Sutter Bypass/Small Communities (700(0,1))                 | (1,235,507)                       | (1,261,062)                                | (253,391)                       | (1,064,519)                            | (720,225)                                 | (2,247,577)                                | (321,041)                       | (3,247,577)                                | (412,076)                       | (2,247,577)                                | (92,241)                        |
| Capital Fund 731 - Flood Fighting & Emerg Prot (1066)                         | 1,895,697                         | (1,776,671)                                | 1,895,697                       | 1,895,697                              | 1,895,697                                 | (1,776,671)                                | 1,895,697                       | (1,776,671)                                | 1,895,697                       | (1,776,671)                                | 1,895,697                       |
| Capital Fund 731 - Sediment Removal (7002) [2]                                | (7,589,897)                       | (7,062,159)                                | (7,579,141)                     | (7,670,581)                            | (7,477,557)                               | (7,062,159)                                | (7,079,141)                     | (7,062,159)                                | (7,079,141)                     | (7,062,159)                                | (7,079,141)                     |
| Capital Fund 731 - FRWLFA (7020)                                              | (690,049)                         | (679,650)                                  | (648,531)                       | (648,531)                              | (648,531)                                 | (629,650)                                  | (600,890)                       | (579,650)                                  | (553,250)                       | (529,650)                                  | (505,609)                       |
| Capital Fund 731 - City of Oroville (2008)                                    | (6,407)                           |                                            | (3,507)                         | (3,342)                                | 929                                       |                                            | 0                               | (35,518)                                   | 0                               | (35,518)                                   | 0                               |
| <b>Total Working Capital End of Period</b>                                    | <b>27,031,935</b>                 | <b>21,798,884</b>                          | <b>26,778,469</b>               | <b>23,596,459</b>                      | <b>29,228,098</b>                         | <b>6,415,032</b>                           | <b>20,052,792</b>               | <b>4,099,178</b>                           | <b>13,659,053</b>               | <b>7,586,377</b>                           | <b>16,413,017</b>               |

[1] Financing Activities are reflected in the Capital Fund EIP/UFRR Ending Working Capital balance for FY 2022-23 only. Financing Activities reflected in Capital Fund General Capital Fund Management Ending Working Capital balance for FY 2023-24 and all subsequent years .

[2] 7002 Includes Emergency Levee Repair (R14 - 16) and Sediment Removal.



**SUTTER BUTTE FLOOD CONTROL AGENCY**

**OPERATING FUND: 730**

**SBFCA OPERATING FUND 730**  
**FINAL AMENDED 2023-28 BUDGET- 2023-24, 2024-25, 2025-26, 2026-27, 2027-28**  
**Final 06/11/2025**

| Account Number                | Line Item Description                                                       | Actuals 2023-24 Budget | Current 06.12.24 2024-25 Budget | Final 2024-25 Budget | Actuals 2024-25 Budget | Actuals Invoiced Rec'd to Date | Current 06.12.24 2025-26 Budget | Final 2025-26 Budget | Current 06.12.24 2026-27 Budget | Final 2026-27 Budget | Current 06.12.24 2027-28 Budget | Final 2027-28 Budget |
|-------------------------------|-----------------------------------------------------------------------------|------------------------|---------------------------------|----------------------|------------------------|--------------------------------|---------------------------------|----------------------|---------------------------------|----------------------|---------------------------------|----------------------|
| <b>Revenues:</b>              |                                                                             |                        |                                 |                      |                        |                                |                                 |                      |                                 |                      |                                 |                      |
| 43531                         | State Intergovernmental Funds-EIP Grant Funds-Prop.84/Prop.1E (State Share) |                        |                                 |                      |                        |                                |                                 |                      |                                 |                      |                                 |                      |
| 43717                         | Local Intergovernmental Contributions                                       |                        |                                 |                      |                        |                                | 900,000                         | 900,000              | 900,000                         | 900,000              | 900,000                         | 900,000              |
| 45520                         | Assessment District Revenues                                                | 750,000                | 750,000                         | 750,000              | 750,000                | 750,000                        |                                 |                      |                                 |                      |                                 |                      |
| 46110                         | Interest on Investments                                                     | 253,221                |                                 |                      | -                      | -                              |                                 |                      |                                 |                      |                                 |                      |
| 49010                         | Other Revenue                                                               |                        |                                 |                      |                        |                                |                                 |                      |                                 |                      |                                 |                      |
| 49081                         | Non-Govt Settlements                                                        |                        |                                 |                      |                        |                                |                                 |                      |                                 |                      |                                 |                      |
|                               | <b>Total Operating Revenues</b>                                             | <b>1,003,221</b>       | <b>750,000</b>                  | <b>750,000</b>       | <b>750,000</b>         | <b>750,000</b>                 | <b>900,000</b>                  | <b>900,000</b>       | <b>900,000</b>                  | <b>900,000</b>       | <b>900,000</b>                  | <b>900,000</b>       |
| <b>Expenditures:</b>          |                                                                             |                        |                                 |                      |                        |                                |                                 |                      |                                 |                      |                                 |                      |
| <b>Staffing:</b>              |                                                                             |                        |                                 |                      |                        |                                |                                 |                      |                                 |                      |                                 |                      |
| 62730                         | Attorney*                                                                   | 90,463                 | 103,000                         | 103,000              | 53,772                 | 58,442                         | 106,090                         | 108,150              | 109,273                         | 113,558              | 112,551                         | 119,235              |
| 62798                         | Executive Director - Salaries & Wages                                       | (55,189)               | 217,814                         | 217,814              | 72,803                 | 70,804                         | 224,349                         | 228,705              | 231,079                         | 240,140              | 238,011                         | 252,147              |
| 62798                         | Admin Mgr - Salaries & Wages                                                | 7,275                  | 70,744                          | 70,744               | 36,151                 | 36,151                         | 72,866                          | 74,281               | 75,052                          | 77,995               | 77,304                          | 81,895               |
| 62799                         | Executive Director - Benefits                                               | (22,072)               | 82,977                          | 82,977               | 28,442                 | 35,595                         | 85,466                          | 87,126               | 88,030                          | 91,482               | 90,671                          | 96,056               |
| 62799                         | Admin Mgr - Benefits                                                        | (3,415)                | 27,295                          | 27,295               | 1,803                  | 37,005                         | 28,114                          | 28,660               | 28,957                          | 30,093               | 29,826                          | 31,597               |
| 62701                         | Director of Engineering - Consulting Support*                               | 600                    | 226,005                         | 226,005              | -                      | -                              | 232,786                         | 237,306              | 239,769                         | 249,171              | 246,962                         | 261,629              |
| 62701                         | Public Information*                                                         | 1,400                  | 30,900                          | 30,900               | 10,056                 | 10,056                         | 31,827                          | 32,445               | 32,782                          | 34,067               | 33,765                          | 35,771               |
| 62701                         | Financial Management*                                                       | 101,319                | 180,000                         | 180,000              | 6,966                  | 6,966                          | 185,400                         | 189,000              | 190,962                         | 198,450              | 196,691                         | 208,373              |
| 62701                         | Assessment District Administration                                          | -                      | 47,250                          | 47,250               | -                      | -                              | 48,668                          | 49,613               | 50,128                          | 52,093               | 51,631                          | 54,698               |
| 62701                         | Basin Floodplain Management                                                 | -                      | 57,500                          | 57,500               | -                      | -                              | 59,225                          | 60,375               | 61,002                          | 63,394               | 62,832                          | 66,563               |
|                               | <b>Sub-Total</b>                                                            | <b>120,382</b>         | <b>1,043,485</b>                | <b>1,043,485</b>     | <b>209,994</b>         | <b>255,020</b>                 | <b>1,074,789</b>                | <b>1,095,659</b>     | <b>1,107,033</b>                | <b>1,150,442</b>     | <b>1,140,244</b>                | <b>1,207,964</b>     |
| <b>Services and Supplies:</b> |                                                                             |                        |                                 |                      |                        |                                |                                 |                      |                                 |                      |                                 |                      |
| 62201                         | Telephone*                                                                  | 5,942                  | 4,635                           | 4,635                | 4,657                  | 5,812                          | 4,774                           | 4,867                | 4,917                           | 5,110                | 5,065                           | 5,366                |
| 62301                         | Postage & Freight*                                                          | -                      | 2,318                           | 2,318                | 466                    | 466                            | 2,387                           | 2,433                | 2,459                           | 2,555                | 2,532                           | 2,683                |
| 62401                         | Advertising*                                                                | 445                    | 371                             | 371                  | -                      | -                              | 382                             | 389                  | 393                             | 409                  | 405                             | 429                  |
| 62501                         | Office Supplies*                                                            | 877                    | 4,635                           | 4,635                | 1,293                  | 1,487                          | 4,774                           | 4,867                | 4,917                           | 5,110                | 5,065                           | 5,366                |
| 62507                         | Computer Forms & Supplies*                                                  | -                      | 2,575                           | 2,575                | 480                    | 480                            | 2,652                           | 2,704                | 2,732                           | 2,839                | 2,814                           | 2,981                |
| 62601                         | Printing and Binding*                                                       | 341                    | 3,090                           | 3,090                | 368                    | 316                            | 3,183                           | 3,245                | 3,278                           | 3,407                | 3,377                           | 3,577                |
| 62701                         | Professional Services*                                                      | 164,847                | 124,630                         | 220,000              | 143,780                | 143,780                        | 128,369                         | 231,000              | 132,220                         | 242,550              | 136,187                         | 254,678              |
| 62701                         | ADP Payroll Services*                                                       | 1,561                  | 2,472                           | 2,472                | -                      | -                              | 2,546                           | 2,596                | 2,623                           | 2,725                | 2,701                           | 2,862                |
| 62801                         | Travel & Meeting*                                                           | 9,850                  | 20,600                          | 20,600               | 5,826                  | 4,987                          | 21,218                          | 21,630               | 21,855                          | 22,712               | 22,510                          | 23,847               |
| 63101                         | Dues & Subscriptions*                                                       | 34,951                 | 36,050                          | 36,050               | 33,412                 | 33,412                         | 37,132                          | 37,853               | 38,245                          | 39,745               | 39,393                          | 41,732               |
| 63201                         | Rentals-Buildings/Equipment/Land*                                           | 27,394                 | 44,496                          | 44,496               | 21,268                 | 21,073                         | 45,831                          | 46,721               | 47,206                          | 49,057               | 48,622                          | 51,510               |
| 63201                         | Utilities                                                                   | 3,654                  | 3,863                           | 3,863                | 5,204                  | 5,204                          | 3,978                           | 4,056                | 4,098                           | 4,258                | 4,221                           | 4,471                |
| 63801                         | Tools, Supplies & Equip.<\$5000*                                            | -                      | 3,090                           | 3,090                | -                      | -                              | 3,183                           | 3,245                | 3,278                           | 3,407                | 3,377                           | 3,577                |
| 64310                         | Liability Insurance*                                                        | 173                    | 30,900                          | 60,179               | 31,086                 | 31,086                         | 31,827                          | 63,188               | 32,782                          | 66,347               | 33,765                          | 69,665               |
| 66001                         | Other Materials & Supplies*                                                 | -                      | 927                             | 927                  | -                      | -                              | 955                             | 973                  | 983                             | 1,022                | 1,013                           | 1,073                |
|                               | <b>Sub-Total</b>                                                            | <b>250,036</b>         | <b>284,651</b>                  | <b>409,300</b>       | <b>247,839</b>         | <b>248,104</b>                 | <b>293,190</b>                  | <b>429,765</b>       | <b>301,986</b>                  | <b>451,253</b>       | <b>311,046</b>                  | <b>473,816</b>       |
|                               | <b>Total Operating Expenditures</b>                                         | <b>368,470</b>         | <b>1,328,136</b>                | <b>1,452,785</b>     | <b>457,833</b>         | <b>503,124</b>                 | <b>1,367,980</b>                | <b>1,525,424</b>     | <b>1,409,019</b>                | <b>1,601,695</b>     | <b>1,451,290</b>                | <b>1,681,780</b>     |
|                               | Transfer out to Cap.Fd to Support Capital Soft Costs                        |                        |                                 |                      |                        |                                |                                 |                      |                                 |                      |                                 |                      |
|                               | Transfer in to Support Operations                                           |                        |                                 |                      |                        |                                |                                 |                      |                                 |                      |                                 |                      |
|                               | <b>Operating Revenues Over &lt;Under&gt; Expenditures</b>                   | <b>634,750</b>         | <b>(578,136)</b>                | <b>(702,785)</b>     | <b>292,167</b>         | <b>246,876</b>                 | <b>(467,980)</b>                | <b>(625,424)</b>     | <b>(509,019)</b>                | <b>(701,695)</b>     | <b>(551,290)</b>                | <b>(781,780)</b>     |



**SUTTER BUTTE FLOOD CONTROL AGENCY**

**CAPITAL FUND: 731**

**SBFCA CAPITAL FUND - GENERAL CAPITAL FUND MANAGEMENT & POST-EIP/UFRR(731-XXXX)  
FINAL AMENDED 2023-28 BUDGET- 2023-24, 2024-25, 2025-26, 2026-27, 2027-28**

**Final 06/11/2025**

| Account Number                                    | Line Item Description                             | Actuals 2023-24 Budget | Current 06.12.24 2024-25 Budget | Final 2024-25 Budget | Amount Paid / Rec'd to Date | Actuals Invoiced Rec'd to Date | Current 06.12.24 2025-26 Budget | Final 2025-26 Budget | Current 06.12.24 2026-27 Budget | Final 2026-27 Budget | Current 06.12.24 2027-28 Budget | Final 2027-28 Budget |
|---------------------------------------------------|---------------------------------------------------|------------------------|---------------------------------|----------------------|-----------------------------|--------------------------------|---------------------------------|----------------------|---------------------------------|----------------------|---------------------------------|----------------------|
| <b>Revenues:</b>                                  |                                                   |                        |                                 |                      |                             |                                |                                 |                      |                                 |                      |                                 |                      |
| 49080                                             | Development Impact Fee                            |                        | 80,000                          | 80,000               | 364                         | 364                            | 80,000                          | 80,000               | 80,000                          | 80,000               | 80,000                          | 80,000               |
| 45520                                             | Capital Assessment Revenue                        | 5,925,392              | 5,750,000                       | 5,750,000            | 3,562,253                   | 5,712,253                      | 6,500,000                       | 6,500,000            | 6,500,000                       | 6,500,000            | 6,500,000                       | 6,500,000            |
| 43456                                             | RD 784                                            |                        |                                 | 220,854              | 220,854                     | 220,854                        |                                 |                      |                                 |                      |                                 |                      |
| 46110                                             | Capital Interest                                  | 817,979                |                                 |                      | (6,681)                     | (6,681)                        |                                 |                      |                                 |                      |                                 |                      |
| 43457                                             | Sutter County RCD                                 |                        |                                 |                      |                             |                                | 41,275                          |                      |                                 |                      |                                 |                      |
| 49010                                             | Other Revenues                                    | 107,451                |                                 |                      |                             |                                |                                 |                      |                                 |                      |                                 |                      |
|                                                   | <b>Total Capital Revenues</b>                     | <b>6,850,822</b>       | <b>5,830,000</b>                | <b>6,050,854</b>     | <b>3,776,789</b>            | <b>5,926,789</b>               | <b>6,580,000</b>                | <b>6,621,275</b>     | <b>6,580,000</b>                | <b>6,580,000</b>     | <b>6,580,000</b>                | <b>6,580,000</b>     |
| <b>Expenditures (Capital Project Soft Costs):</b> |                                                   |                        |                                 |                      |                             |                                |                                 |                      |                                 |                      |                                 |                      |
| <b>99-1067</b>                                    |                                                   |                        |                                 |                      |                             |                                |                                 |                      |                                 |                      |                                 |                      |
| 65621                                             | Sutter County RCD - Side Channels Restoration R&F |                        |                                 | 41,275               | 813                         | 1,084                          |                                 |                      |                                 |                      |                                 |                      |
|                                                   | Sub-Total                                         | -                      | -                               | 41,275               | 813                         | 1,084                          | -                               | -                    | -                               | -                    | -                               | -                    |
| <b>Financing Activities Related Items</b>         |                                                   |                        |                                 |                      |                             |                                |                                 |                      |                                 |                      |                                 |                      |
|                                                   | <b>Total Cost of Financing</b>                    | <b>(5,447,856)</b>     | <b>(5,447,856)</b>              | <b>(5,447,856)</b>   | <b>(5,447,856)</b>          | <b>(5,447,856)</b>             | <b>(5,442,356)</b>              | <b>(5,442,356)</b>   | <b>(5,441,106)</b>              | <b>(5,442,356)</b>   | <b>(5,438,731)</b>              | <b>(5,442,356)</b>   |
|                                                   | Principle on Debt                                 | (2,145,000)            | (2,255,000)                     | (2,255,000)          | (2,255,000)                 | (2,255,000)                    | (2,365,000)                     | (2,365,000)          | (2,485,000)                     | (2,365,000)          | (2,610,000)                     | (2,365,000)          |
|                                                   | Interest on Debt                                  | (3,302,856)            | (3,192,856)                     | (3,192,856)          | (3,192,856)                 | (3,192,856)                    | (3,077,356)                     | (3,077,356)          | (2,956,106)                     | (3,077,356)          | (2,828,731)                     | (3,077,356)          |
|                                                   | Sub-Total Professional Services                   | <b>(5,447,856)</b>     | <b>(5,447,856)</b>              | <b>(5,406,581)</b>   | <b>(5,447,043)</b>          | <b>(5,446,772)</b>             | <b>(5,442,356)</b>              | <b>(5,442,356)</b>   | <b>(5,441,106)</b>              | <b>(5,442,356)</b>   | <b>(5,438,731)</b>              | <b>(5,442,356)</b>   |
|                                                   | Tools, Supplies & Equip. < \$5,000                |                        |                                 |                      |                             |                                |                                 |                      |                                 |                      |                                 |                      |
|                                                   | Sub-Total Materials, Supplies & Services          | <b>(5,447,856)</b>     | <b>(5,447,856)</b>              | <b>(5,406,581)</b>   | <b>(5,447,043)</b>          | <b>(5,446,772)</b>             | <b>(5,442,356)</b>              | <b>(5,442,356)</b>   | <b>(5,441,106)</b>              | <b>(5,442,356)</b>   | <b>(5,438,731)</b>              | <b>(5,442,356)</b>   |
|                                                   | Equipment                                         |                        |                                 |                      |                             |                                |                                 |                      |                                 |                      |                                 |                      |
|                                                   | Sub-Total Capital/Small Equipment Items           | -                      | -                               | -                    | -                           | -                              | -                               | -                    | -                               | -                    | -                               | -                    |
|                                                   | Sub-Total-C                                       | <b>(5,447,856)</b>     | <b>(5,447,856)</b>              | <b>(5,406,581)</b>   | <b>(5,447,043)</b>          | <b>(5,446,772)</b>             | <b>(5,442,356)</b>              | <b>(5,442,356)</b>   | <b>(5,441,106)</b>              | <b>(5,442,356)</b>   | <b>(5,438,731)</b>              | <b>(5,442,356)</b>   |
|                                                   | Capital Projects                                  |                        |                                 |                      |                             |                                |                                 |                      |                                 |                      |                                 |                      |
|                                                   | Sub-Total-Projects                                | -                      | -                               | -                    | -                           | -                              | -                               | -                    | -                               | -                    | -                               | -                    |
|                                                   | Total Capital Expenditures                        | <b>(5,447,856)</b>     | <b>(5,447,856)</b>              | <b>(5,406,581)</b>   | <b>(5,447,043)</b>          | <b>(5,446,772)</b>             | <b>(5,442,356)</b>              | <b>(5,442,356)</b>   | <b>(5,441,106)</b>              | <b>(5,442,356)</b>   | <b>(5,438,731)</b>              | <b>(5,442,356)</b>   |
|                                                   | Capital Revenues Over <Under> Expenditures        | <b>12,298,678</b>      | <b>11,277,856</b>               | <b>11,457,435</b>    | <b>9,223,832</b>            | <b>11,373,561</b>              | <b>12,022,356</b>               | <b>12,063,631</b>    | <b>12,021,106</b>               | <b>12,022,356</b>    | <b>12,018,731</b>               | <b>12,022,356</b>    |

**SBFCA CAPITAL FUND - USACE SBFRM (731-941064)**  
**FINAL AMENDED 2023-28 BUDGET- 2023-24, 2024-25, 2025-26, 2026-27, 2027-28**  
**Final 06/11/2025**

| Account Number                                    | Line Item Description                                              | Actuals 2023-24 Budget | Current 06.12.24 2024-25 Budget | Final 2024-25 Budget | Amount Paid / Rec'd to Date | Actuals Invoiced Rec'd to Date | Current 06.12.24 2025-26 Budget | Final 2025-26 Budget | Current 06.12.24 2026-27 Budget | Final 2026-27 Budget | Current 06.12.24 2027-28 Budget | Final 2027-28 Budget |
|---------------------------------------------------|--------------------------------------------------------------------|------------------------|---------------------------------|----------------------|-----------------------------|--------------------------------|---------------------------------|----------------------|---------------------------------|----------------------|---------------------------------|----------------------|
| <b>Revenues:</b>                                  |                                                                    |                        |                                 |                      |                             |                                |                                 |                      |                                 |                      |                                 |                      |
| 43495                                             | State Intergovernmental Funds-Proposition 13 Funds-\$650 K         |                        |                                 | 184,154              | 184,154                     | 184,154                        |                                 |                      |                                 |                      |                                 |                      |
|                                                   | <b>Total Capital Revenues</b>                                      | <b>8,279</b>           |                                 | <b>184,154</b>       | <b>184,154</b>              | <b>184,154</b>                 |                                 |                      |                                 |                      |                                 |                      |
| <b>Expenditures (Capital Project Soft Costs):</b> |                                                                    |                        |                                 |                      |                             |                                |                                 |                      |                                 |                      |                                 |                      |
| <b>941064 USACE SBFRM Study/Implementation:</b>   |                                                                    |                        |                                 |                      |                             |                                |                                 |                      |                                 |                      |                                 |                      |
| 65629                                             | Edgar & Associates (Feasibility Study Management) - WIK            |                        |                                 |                      | -                           | -                              |                                 |                      |                                 |                      |                                 |                      |
| 65630                                             | Downey Brand (Feasibility Study Legal) - WIK                       | 343                    |                                 |                      | -                           | -                              |                                 |                      |                                 |                      |                                 |                      |
| 65631                                             | Peterson Brustad Inc (Feasibility Study Technical) - WIK           |                        |                                 |                      | -                           | -                              |                                 |                      |                                 |                      |                                 |                      |
| 65637                                             | Peterson Brustad Inc (Feasibility Study Civil) - WIK               | 64,912                 |                                 |                      | -                           | -                              |                                 |                      |                                 |                      |                                 |                      |
| 62798                                             | DOE/ED/AM (Feasibility Study Technical) - WIK                      |                        |                                 | 20,000               | 17,300                      | 17,300                         |                                 |                      |                                 |                      |                                 |                      |
| 65610                                             | Peterson, Brustad, Inc. (Hydraulic Design TO2) - Non-Credited Work |                        |                                 |                      | -                           | -                              |                                 |                      |                                 |                      |                                 |                      |
|                                                   | <b>65635 SBFCA Cash Transmitted to the USACE</b>                   | <b>(748,626)</b>       | <b>600,000</b>                  | <b>600,000</b>       | <b>432,720</b>              | <b>432,720</b>                 |                                 |                      |                                 |                      |                                 |                      |
|                                                   | <i>PED</i>                                                         | (750,000)              | 600,000                         | 600,000              | 2,930                       | 2,930                          |                                 |                      |                                 |                      |                                 |                      |
|                                                   | <i>NED</i>                                                         | 324                    |                                 |                      | 429,791                     | 429,791                        |                                 |                      |                                 |                      |                                 |                      |
|                                                   | <i>LERRDs</i>                                                      | 1,050                  |                                 |                      | -                           | -                              |                                 |                      |                                 |                      |                                 |                      |
|                                                   | <b>65648 Consultant Costs</b>                                      | <b>17,594</b>          |                                 | <b>1,500</b>         | <b>997</b>                  | <b>997</b>                     |                                 |                      |                                 |                      |                                 |                      |
|                                                   | <i>NFS PM &amp; IDR</i>                                            | 17,594                 |                                 |                      | -                           | -                              |                                 |                      |                                 |                      |                                 |                      |
|                                                   | <i>Design</i>                                                      |                        |                                 | 1,500                | 997                         | 997                            |                                 |                      |                                 |                      |                                 |                      |
|                                                   | <i>Environmental</i>                                               |                        |                                 |                      | -                           | -                              |                                 |                      |                                 |                      |                                 |                      |
|                                                   | Sub-Total Professional Services                                    | (665,777)              | 600,000                         | 621,500              | 451,016                     | 451,016                        | -                               | -                    | -                               | -                    | -                               | -                    |
|                                                   | Tools, Supplies & Equip. < \$5,000                                 |                        |                                 |                      |                             |                                |                                 |                      |                                 |                      |                                 |                      |
|                                                   | <b>Sub-Total Materials, Supplies &amp; Services</b>                | <b>(665,777)</b>       | <b>600,000</b>                  | <b>621,500</b>       | <b>451,016</b>              | <b>451,016</b>                 |                                 |                      |                                 |                      |                                 |                      |
|                                                   | Equipment                                                          |                        |                                 |                      |                             |                                |                                 |                      |                                 |                      |                                 |                      |
|                                                   | <b>Sub-Total Capital/Small Equipment Items</b>                     | <b>-</b>               | <b>-</b>                        | <b>-</b>             | <b>-</b>                    | <b>-</b>                       |                                 |                      |                                 |                      |                                 |                      |
|                                                   | <b>Sub-Total-Soft Costs</b>                                        | <b>(665,777)</b>       | <b>600,000</b>                  | <b>621,500</b>       | <b>451,016</b>              | <b>451,016</b>                 |                                 |                      |                                 |                      |                                 |                      |
|                                                   | <b>Capital Projects</b>                                            |                        |                                 |                      |                             |                                |                                 |                      |                                 |                      |                                 |                      |
|                                                   | <b>Sub-Total-Projects</b>                                          | <b>-</b>               | <b>-</b>                        | <b>-</b>             | <b>-</b>                    | <b>-</b>                       |                                 |                      |                                 |                      |                                 |                      |
|                                                   | <b>Total Capital Expenditures</b>                                  | <b>(665,777)</b>       | <b>600,000</b>                  | <b>621,500</b>       | <b>451,016</b>              | <b>451,016</b>                 |                                 |                      |                                 |                      |                                 |                      |
|                                                   | <b>Capital Revenues Over &lt;Under&gt; Expenditures</b>            | <b>674,056</b>         | <b>(600,000)</b>                | <b>(437,346)</b>     | <b>(266,862)</b>            | <b>(266,862)</b>               |                                 |                      |                                 |                      |                                 |                      |

**SBFCA CAPITAL FUND - EARLY IMPLEMENTATION PROJECT (731-991067/731-995001/731-996001)**

**FINAL AMENDED 2023-28 BUDGET- 2023-24, 2024-25, 2025-26, 2026-27, 2027-28**

**Final 06/11/2025**

| Account Number                                   | Line Item Description                                                        | Actual 2023-24 Budget | Current 06.12.24 2024-25 Budget | Final 2024-25 Budget | Actual 2024-25 Budget | Actuals Invoiced Rec'd to Date | Current 06.12.24 2025-26 Budget | Final 2025-26 Budget | Current 06.12.24 2026-27 Budget | Final 2026-27 Budget | Current 06.12.24 2027-28 Budget | Final 2027-28 Budget |
|--------------------------------------------------|------------------------------------------------------------------------------|-----------------------|---------------------------------|----------------------|-----------------------|--------------------------------|---------------------------------|----------------------|---------------------------------|----------------------|---------------------------------|----------------------|
| <b>Revenues:</b>                                 |                                                                              |                       |                                 |                      |                       |                                |                                 |                      |                                 |                      |                                 |                      |
| 43195                                            | Federal Intergovernmental Funds                                              |                       |                                 |                      |                       |                                |                                 |                      |                                 |                      |                                 |                      |
| 43495                                            | State Intergovernmental Funds - Proposition 13 Funds-\$1.4 M                 |                       |                                 |                      |                       |                                |                                 |                      |                                 |                      |                                 |                      |
| 43495                                            | State Intergovernmental Funds-Proposition 13 Funds-\$650 K                   |                       |                                 |                      |                       |                                |                                 |                      |                                 |                      |                                 |                      |
| 43530                                            | State Intergovernmental Funds-EIP Grant Funds-Prop.84/Prop.1E (Local Credit) |                       |                                 |                      |                       |                                |                                 |                      |                                 |                      |                                 |                      |
| 43531                                            | State Intergovernmental Funds-EIP Grant Funds-Prop.84/Prop.1E (State Share)  | -                     | 2,668,486                       | 2,568,486            | -                     | 2,668,486                      |                                 | 100,000              |                                 |                      |                                 |                      |
| 43717                                            | Local Intergovernmental Contributions                                        |                       |                                 |                      |                       |                                |                                 |                      |                                 |                      |                                 |                      |
| 45520                                            | Assessment District Proceeds/Bond Anticipation Notes                         |                       |                                 |                      |                       |                                |                                 |                      |                                 |                      |                                 |                      |
| 46110                                            | Interest on Investments                                                      |                       |                                 |                      |                       |                                |                                 |                      |                                 |                      |                                 |                      |
| 49011                                            | Transferable Credits                                                         |                       |                                 |                      |                       |                                |                                 |                      |                                 |                      |                                 |                      |
| 49080                                            | Developmental Impact Fee                                                     |                       |                                 |                      |                       |                                |                                 |                      |                                 |                      |                                 |                      |
| 49010                                            | Other Revenue                                                                |                       |                                 |                      |                       |                                |                                 |                      |                                 |                      |                                 |                      |
|                                                  | <b>Total Capital Revenues</b>                                                | <b>-</b>              | <b>2,668,486</b>                | <b>2,568,486</b>     | <b>-</b>              | <b>2,668,486</b>               | <b>-</b>                        | <b>100,000</b>       | <b>-</b>                        |                      | <b>-</b>                        |                      |
| <b>Expenditures (Capital Project Soft Cost):</b> |                                                                              |                       |                                 |                      |                       |                                |                                 |                      |                                 |                      |                                 |                      |
| 67310                                            | General (Supplies & PPE) (Alloc. Share - Con Phase)                          | 974                   |                                 | 1,000                | 693                   | 693                            |                                 |                      |                                 |                      |                                 |                      |
| 66322                                            | Downey Brand (EIP Legal - Alloc. Share of General)                           | 5,253                 |                                 |                      | -                     | -                              |                                 |                      |                                 |                      |                                 |                      |
| 66512/66713                                      | Downey Brand (ROW Legal) - General                                           | 2,050                 |                                 | 3,000                | 1,458                 | 1,458                          |                                 |                      |                                 |                      |                                 |                      |
| 66331                                            | Kim Floyd Communications (EIP Public Information)                            | 4,518                 |                                 |                      | -                     | -                              |                                 |                      |                                 |                      |                                 |                      |
| 67300                                            | ED, DOE, Admin Mgr (EIP-Sal & Ben)                                           | 155,967               |                                 | 70,000               | 72,517                | 72,517                         |                                 |                      |                                 |                      |                                 |                      |
| 66341                                            | EIP-Consul Support-PBI & R&F                                                 | 461,022               |                                 | 250,000              | 197,222               | 226,255                        |                                 | 150,000              |                                 |                      |                                 |                      |
| 66521                                            | LWA, Inc. (EIP Financial Admin)                                              | 251,979               |                                 | 150,000              | 148,664               | 148,664                        |                                 | 85,000               |                                 |                      |                                 |                      |
| 67311                                            | LWA (EIP Administration - Const Phase)                                       | 67,646                |                                 | 18,000               | 14,656                | 14,656                         |                                 |                      |                                 |                      |                                 |                      |
| 67202                                            | HDR, URS, Wood Rodgers, Construction Support - Area C (TO 11)                | 105,451               |                                 | 25,000               | 17,350                | 18,885                         |                                 |                      |                                 |                      |                                 |                      |
| 68202                                            | HDR, URS, Wood Rodgers, Construction Support - Area B (TO 12)                | 72,851                |                                 | 30,000               | 24,754                | 26,606                         |                                 |                      |                                 |                      |                                 |                      |
| 68802                                            | HDR, URS, Wood Rodgers, Construction Support - Area D (TO 12)                | 126,216               |                                 | 60,000               | 41,598                | 44,727                         |                                 |                      |                                 |                      |                                 |                      |
| 66717                                            | BRI TO2 Am 2 Right of Way - Area D                                           |                       |                                 | 500                  | 228                   | 228                            |                                 |                      |                                 |                      |                                 |                      |
| 67114                                            | BRI Right of Way (ROW FAPS Area C - TO3)                                     | 5,089                 |                                 | 1,500                | 1,105                 | 1,105                          |                                 |                      |                                 |                      |                                 |                      |
| 68114                                            | BRI Right of Way (ROW FAPS Areas B - TO4)                                    | 1,264                 |                                 | 500                  | 78                    | 78                             |                                 |                      |                                 |                      |                                 |                      |
| 68714                                            | BRI Right of Way (ROW FAPS Areas D - TO4)                                    | 2,421                 |                                 | 500                  | 149                   | 149                            |                                 |                      |                                 |                      |                                 |                      |
| 66(6,7,8)15                                      | Title & Misc (EIP Right of Way)                                              |                       |                                 |                      |                       |                                |                                 |                      |                                 |                      |                                 |                      |
| 68931                                            | Future CM Services (Completion Contracts)                                    | 83,331                |                                 | 5,000                | 3,734                 | 3,734                          |                                 |                      |                                 |                      |                                 |                      |
| 6740(0,1)                                        | Environmental Mitigation - Area C                                            | 40,386                |                                 | 18,000               | 38,921                | 16,121                         |                                 |                      |                                 |                      |                                 |                      |
| 6840(0,1)                                        | Environmental Mitigation - Area B                                            | 17,506                |                                 | 10,000               | 16,871                | 8,794                          |                                 |                      |                                 |                      |                                 |                      |
| 6890(0,1)                                        | Environmental Mitigation - Area D                                            | 31,378                |                                 | 15,000               | 29,186                | 32,392                         |                                 | 50,000               |                                 |                      |                                 |                      |
| 6710(0,1)                                        | EIP ROW Capital Project Area C                                               | 369                   |                                 |                      | -                     | -                              |                                 |                      |                                 |                      |                                 |                      |
| 6810(0,1)                                        | EIP ROW Capital Projects Area B                                              |                       |                                 | 8,000                | 5,337                 | 5,337                          |                                 |                      |                                 |                      |                                 |                      |
| 66552                                            | Corps 408 Approval Coordination                                              | 30,000                |                                 | 30,000               | 22,500                | 22,500                         |                                 |                      |                                 |                      |                                 |                      |

**SBFCA CAPITAL FUND - EARLY IMPLEMENTATION PROJECT (731-991067/731-995001/731-996001)**

**FINAL AMENDED 2023-28 BUDGET- 2023-24, 2024-25, 2025-26, 2026-27, 2027-28**

**Final 06/11/2025**

| Account Number | Line Item Description                                                     | Actual 2023-24 Budget | Current 06.12.24 2024-25 Budget | Final 2024-25 Budget | Actual 2024-25 Budget | Actuals Invoiced Rec'd to Date | Current 06.12.24 2025-26 Budget | Final 2025-26 Budget | Current 06.12.24 2026-27 Budget | Final 2026-27 Budget | Current 06.12.24 2027-28 Budget | Final 2027-28 Budget |
|----------------|---------------------------------------------------------------------------|-----------------------|---------------------------------|----------------------|-----------------------|--------------------------------|---------------------------------|----------------------|---------------------------------|----------------------|---------------------------------|----------------------|
| 68930          | EIP/UFRR - FRWLP Final Completion Report                                  | 20,817                |                                 | 200,000              | 149,876               | 149,876                        |                                 |                      |                                 |                      |                                 |                      |
| 65679          | ULDC Certification                                                        | 105,232               |                                 | 1,600                | 1,564                 | 1,564                          |                                 | 125,000              |                                 | 125,000              |                                 |                      |
| 65680          | FEMA Accreditation                                                        | 56,164                |                                 |                      |                       |                                |                                 |                      |                                 |                      |                                 |                      |
|                | <b>Sub-Total Professional Services</b>                                    | <b>1,647,884</b>      | <b>-</b>                        | <b>897,600</b>       | <b>788,459</b>        | <b>796,337</b>                 | <b>-</b>                        | <b>410,000</b>       | <b>-</b>                        | <b>125,000</b>       | <b>-</b>                        | <b>-</b>             |
|                | Tools, Supplies & f Tools, Supplies & Equip. < \$5,000                    |                       |                                 |                      |                       |                                |                                 |                      |                                 |                      |                                 |                      |
|                | <b>Sub-Total Material Sub-Total Materials, Supplies &amp; Services</b>    | <b>1,647,884</b>      | <b>-</b>                        | <b>897,600</b>       | <b>788,459</b>        | <b>796,337</b>                 | <b>-</b>                        | <b>410,000</b>       | <b>-</b>                        | <b>125,000</b>       | <b>-</b>                        | <b>-</b>             |
|                | Equipment Equipment                                                       |                       |                                 |                      |                       |                                |                                 |                      |                                 |                      |                                 |                      |
|                | <b>Sub-Total Capital/ Sub-Total Capital/Small Equipment Items</b>         | <b>-</b>              | <b>-</b>                        | <b>-</b>             | <b>-</b>              | <b>-</b>                       | <b>-</b>                        | <b>-</b>             | <b>-</b>                        | <b>-</b>             | <b>-</b>                        | <b>-</b>             |
|                | <b>Sub-Total-Soft Costs</b>                                               | <b>1,647,884</b>      | <b>-</b>                        | <b>897,600</b>       | <b>788,459</b>        | <b>796,337</b>                 | <b>-</b>                        | <b>410,000</b>       | <b>-</b>                        | <b>125,000</b>       | <b>-</b>                        | <b>-</b>             |
|                | <b>Capital Projects</b>                                                   |                       |                                 |                      |                       |                                |                                 |                      |                                 |                      |                                 |                      |
|                | <b>Sub-Total-Projects</b>                                                 | <b>-</b>              | <b>-</b>                        | <b>-</b>             | <b>-</b>              | <b>-</b>                       | <b>-</b>                        | <b>-</b>             | <b>-</b>                        | <b>-</b>             | <b>-</b>                        | <b>-</b>             |
|                | <b>Total Capital Expenditures</b>                                         | <b>1,647,884</b>      | <b>-</b>                        | <b>897,600</b>       | <b>788,459</b>        | <b>796,337</b>                 | <b>-</b>                        | <b>410,000</b>       | <b>-</b>                        | <b>125,000</b>       | <b>-</b>                        | <b>-</b>             |
|                | Transfer in fm Oper Fd to Support Capital Soft Costs                      |                       |                                 |                      |                       |                                |                                 |                      |                                 |                      |                                 |                      |
|                | Transfer in fm Star Bend to Support Capital Soft Costs                    |                       |                                 |                      |                       |                                |                                 |                      |                                 |                      |                                 |                      |
|                | Transfer out to Corps Study                                               |                       |                                 |                      |                       |                                |                                 |                      |                                 |                      |                                 |                      |
|                | Transfer out to Regional Planning                                         |                       |                                 |                      |                       |                                |                                 |                      |                                 |                      |                                 |                      |
|                | Transfer out to Support Operations                                        |                       |                                 |                      |                       |                                |                                 |                      |                                 |                      |                                 |                      |
|                | <b>Capital Revenues Over &lt;Under&gt; Expenditures</b>                   | <b>(1,647,884)</b>    | <b>-</b>                        | <b>1,670,886</b>     | <b>(788,459)</b>      | <b>(796,337)</b>               | <b>-</b>                        | <b>(310,000)</b>     | <b>-</b>                        | <b>(125,000)</b>     | <b>-</b>                        | <b>-</b>             |
|                | <b>Working Capital - Working Capital - Beginning of Period</b>            | <b>54,252,489</b>     |                                 | <b>52,604,605</b>    | <b>52,604,605</b>     | <b>52,604,605</b>              |                                 | <b>54,275,491</b>    |                                 | <b>-</b>             |                                 | <b>-</b>             |
|                | <b>Working Capital - Working Capital - End of Period Before Financing</b> | <b>52,604,605</b>     |                                 | <b>54,275,491</b>    | <b>51,816,147</b>     | <b>51,808,268</b>              |                                 | <b>53,965,491</b>    |                                 | <b>(125,000)</b>     |                                 | <b>-</b>             |
|                | <b>Working Capital - Working Capital - End of Period After Financing</b>  | <b>52,604,605</b>     | <b>-</b>                        | <b>54,275,491</b>    | <b>51,816,147</b>     | <b>51,808,268</b>              | <b>-</b>                        | <b>53,965,491</b>    | <b>-</b>                        | <b>(125,000)</b>     | <b>-</b>                        | <b>-</b>             |

**SBFCA CAPITAL FUND - REGIONAL FLOOD MANAGEMENT PROGRAM (731-99200(1,9,10))**  
**FINAL AMENDED 2023-28 BUDGET- 2023-24, 2024-25, 2025-26, 2026-27, 2027-28**  
**Final 06/11/2025**

| Account Number                                    | Line Item Description                                                         | Actuals 2023-24 Budget | Current 06.12.24 2024-25 Budget | Final 2024-25 Budget | 2024/25 Amounts Paid | 2024/25 Amounts Invoiced | Current 06.12.24 2025-26 Budget | Final 2025-26 Budget | Current 06.12.24 2026-27 Budget | Final 2026-27 Budget | Current 06.12.24 2027-28 Budget | Final 2027-28 Budget |
|---------------------------------------------------|-------------------------------------------------------------------------------|------------------------|---------------------------------|----------------------|----------------------|--------------------------|---------------------------------|----------------------|---------------------------------|----------------------|---------------------------------|----------------------|
| <b>Revenues:</b>                                  |                                                                               |                        |                                 |                      |                      |                          |                                 |                      |                                 |                      |                                 |                      |
| 43534                                             | State Intergovernmental Funds - Directed RFMP Grant (Prop 1E)                 |                        |                                 |                      |                      |                          |                                 |                      |                                 |                      |                                 |                      |
| 43452                                             | State Intergovernmental Funds - Directed RFMP IV                              | -                      | 75,000                          | 260,000              | 128,568              | 210,822                  |                                 |                      |                                 | 106,000              |                                 |                      |
| 43453                                             | State Intergovernmental Funds - Directed RFMP V                               |                        | 160,000                         | 40,000               | -                    |                          | 200,000                         | 214,000              |                                 | 179,000              |                                 | 121,000              |
| 4XXXX                                             | State Intergovernmental Funds - Directed RFMP VI                              |                        |                                 |                      |                      |                          |                                 |                      |                                 |                      |                                 |                      |
|                                                   | <b>Total Capital Revenues</b>                                                 | -                      | 235,000                         | 300,000              | 128,568              | 210,822                  | 200,000                         | 214,000              | -                               | 285,000              | -                               | 121,000              |
| <b>Expenditures (Capital Project Soft Costs):</b> |                                                                               |                        |                                 |                      |                      |                          |                                 |                      |                                 |                      |                                 |                      |
| 99-2009                                           | <b>Phase 4</b>                                                                |                        |                                 |                      |                      |                          |                                 |                      |                                 |                      |                                 |                      |
| 65640                                             | Regional Planning Grant Application/WIK<br>Executive Director Allocation Time | 80,684                 |                                 | 9,234                | 9,234                | 9,234                    | -                               |                      |                                 |                      |                                 |                      |
|                                                   |                                                                               |                        |                                 | 9,234                | 9,234                | 9,234                    |                                 |                      |                                 |                      |                                 |                      |
| 65641                                             | Regional Planning T1: Program Management                                      | 63,872                 |                                 | 19,185               | 19,235               | 19,235                   |                                 |                      |                                 |                      |                                 |                      |
| 65642                                             | Regional Planning T2: Outreach & Data Collection                              | 15,744                 |                                 | 3,338                | 3,338                | 3,338                    |                                 |                      |                                 |                      |                                 |                      |
| 65643                                             | Regional Planning T3: Plan Formulation                                        | 19,883                 |                                 |                      | -                    | -                        |                                 |                      |                                 |                      |                                 |                      |
| 65644                                             | Regional Planning T4: Financial Plan                                          | 33,220                 |                                 |                      | -                    | -                        |                                 |                      |                                 |                      |                                 |                      |
| 65645                                             | Regional Planning T5: Governance                                              | -                      |                                 |                      | -                    | -                        |                                 |                      |                                 |                      |                                 |                      |
| 65646                                             | Regional Planning T6: Multi Benefit Opportunity                               | 37,823                 |                                 | (484)                | (484)                | (484)                    |                                 |                      |                                 |                      |                                 |                      |
| 65654                                             | Regional Planning T7: Regional Climate Resilience                             | 20,223                 |                                 | 7,861                | -                    | 7,861                    |                                 |                      |                                 |                      |                                 |                      |
| 65655                                             | Regional Planning T8: Institutional Barriers                                  | 7,163                  |                                 |                      | -                    | -                        |                                 |                      |                                 |                      |                                 |                      |
| 65656                                             | Regional Planning T9: NFIP-Related Activities                                 | -                      |                                 |                      | -                    | -                        |                                 |                      |                                 |                      |                                 |                      |
| 65657                                             | Regional Planning T10: Region-Specific Activities                             | 3,264                  |                                 | 1,584                | 1,584                | 1,584                    |                                 |                      |                                 |                      |                                 |                      |
|                                                   | <b>Subtotal RFMP 4 Related Expenses</b>                                       | 281,876                |                                 | 40,719               | 32,908               | 40,768                   | -                               | -                    | -                               | -                    | -                               | -                    |

**SBFCA CAPITAL FUND - REGIONAL FLOOD MANAGEMENT PROGRAM (731-99200(1,9,10))**  
**FINAL AMENDED 2023-28 BUDGET- 2023-24, 2024-25, 2025-26, 2026-27, 2027-28**  
**Final 06/11/2025**

| Account Number | Line Item Description                                                         | Actuals 2023-24 Budget | Current 06.12.24 2024-25 Budget | Final 2024-25 Budget | 2024/25 Amounts Paid | 2024/25 Amounts Invoiced | Current 06.12.24 2025-26 Budget | Final 2025-26 Budget | Current 06.12.24 2026-27 Budget | Final 2026-27 Budget | Current 06.12.24 2027-28 Budget | Final 2027-28 Budget |
|----------------|-------------------------------------------------------------------------------|------------------------|---------------------------------|----------------------|----------------------|--------------------------|---------------------------------|----------------------|---------------------------------|----------------------|---------------------------------|----------------------|
| 99-2010        | Phase 5                                                                       |                        |                                 |                      |                      |                          |                                 |                      |                                 |                      |                                 |                      |
| 65640          | Regional Planning Grant Application/WIK<br>Executive Director Allocation Time |                        |                                 | 3,264                | -                    | -                        |                                 | 8,000                |                                 | 6,000                |                                 |                      |
|                |                                                                               |                        |                                 | 3,264                | -                    | -                        |                                 | 8,000                |                                 |                      |                                 |                      |
| 65641          | Regional Planning T1: Program Management                                      |                        | 63,000                          | 41,500               | -                    | 6,257                    | 41,500                          | 43,000               |                                 | 20,000               |                                 |                      |
| 65642          | Regional Planning T2: Outreach & Data Collection                              |                        | 14,500                          | 8,500                | -                    | -                        | 8,500                           | 10,150               |                                 | 4,350                |                                 |                      |
| 65643          | Regional Planning T3: Plan Formulation                                        |                        | 20,500                          | 10,250               | -                    | -                        | 10,250                          | 14,350               |                                 | 6,150                |                                 |                      |
| 65644          | Regional Planning T4: Financial Plan                                          |                        | 38,500                          | 23,000               | -                    | -                        | 23,000                          | 26,950               |                                 | 11,550               |                                 |                      |
| 65645          | Regional Planning T5: Governance                                              |                        |                                 |                      | -                    | -                        |                                 |                      |                                 |                      |                                 |                      |
| 65646          | Regional Planning T6: Multi Benefit Opportunity                               |                        | 49,500                          | 24,750               | -                    | -                        | 24,750                          | 34,650               |                                 | 14,850               |                                 |                      |
| 65654          | Regional Planning T7: Regional Climate Resilience                             |                        | 26,000                          | 13,000               | -                    | -                        | 13,000                          | 18,200               |                                 | 7,800                |                                 |                      |
| 65655          | Regional Planning T8: Institutional Barriers                                  |                        | 10,000                          | 5,000                | -                    | -                        | 5,000                           | 7,000                |                                 | 3,000                |                                 |                      |
| 65656          | Regional Planning T9: NFIP-Related Activities                                 |                        | 2,000                           | 1,000                | -                    | -                        | 1,000                           | 1,400                |                                 | 600                  |                                 |                      |
| 65657          | Regional Planning T10: Region-Specific Activities                             |                        | 6,000                           | 3,000                | -                    | -                        | 3,000                           | 4,200                |                                 | 1,800                |                                 |                      |
|                | <i>Subtotal RFMP 5 Related Expenses</i>                                       | -                      | 230,000                         | 133,264              | -                    | 6,257                    | 130,000                         | 167,900              | -                               | 76,100               | -                               |                      |
| 99-XXXX        | Phase 6                                                                       |                        |                                 |                      |                      |                          |                                 |                      |                                 |                      |                                 |                      |
| 65640          | Regional Planning Grant Application/WIK                                       |                        |                                 |                      |                      |                          |                                 |                      |                                 | 8,000                |                                 | 4,000                |
| 65641          | Regional Planning T1: Program Management                                      |                        |                                 |                      |                      |                          |                                 |                      |                                 | 21,000               |                                 | 9,000                |
| 65642          | Regional Planning T2: Outreach & Data Collection                              |                        |                                 |                      |                      |                          |                                 |                      |                                 | 21,000               |                                 | 9,000                |
| 65643          | Regional Planning T3: Plan Formulation                                        |                        |                                 |                      |                      |                          |                                 |                      |                                 | 21,000               |                                 | 9,000                |
| 65644          | Regional Planning T4: Financial Plan                                          |                        |                                 |                      |                      |                          |                                 |                      |                                 | 21,000               |                                 | 9,000                |
| 65645          | Regional Planning T5: Governance                                              |                        |                                 |                      |                      |                          |                                 |                      |                                 | 21,000               |                                 | 9,000                |
| 65646          | Regional Planning T6: Multi Benefit Opportunity                               |                        |                                 |                      |                      |                          |                                 |                      |                                 | 21,000               |                                 | 9,000                |
| 65654          | Regional Planning T7: Regional Climate Resilience                             |                        |                                 |                      |                      |                          |                                 |                      |                                 | 21,000               |                                 | 9,000                |
| 65655          | Regional Planning T8: Institutional Barriers                                  |                        |                                 |                      |                      |                          |                                 |                      |                                 | 21,000               |                                 | 9,000                |
| 65656          | Regional Planning T9: NFIP-Related Activities                                 |                        |                                 |                      |                      |                          |                                 |                      |                                 | 21,000               |                                 | 9,000                |
| 65657          | Regional Planning T10: Region-Specific Activities                             |                        |                                 |                      |                      |                          |                                 |                      |                                 | 21,000               |                                 | 9,000                |
|                | <i>Subtotal RFMP 6 Related Expenses</i>                                       | -                      | -                               | -                    | -                    | -                        | -                               | -                    | -                               | 218,000              | -                               | 94,000               |
|                | Sub-Total Professional Services                                               | 282,765                | 230,000                         | 173,982              | 32,908               | 47,026                   | 130,000                         | 167,900              | -                               | 294,100              | -                               | 94,000               |
|                | Tools, Supplies & Equip. < \$5,000                                            |                        |                                 |                      |                      |                          |                                 |                      |                                 |                      |                                 |                      |
|                | Sub-Total Materials, Supplies & Services                                      | 282,765                | 230,000                         | 173,982              | 32,908               | 47,026                   | 130,000                         | 167,900              | -                               | 294,100              | -                               | 94,000               |
|                | Equipment                                                                     |                        |                                 |                      |                      |                          |                                 |                      |                                 |                      |                                 |                      |
|                | Sub-Total Capital/Small Equipment Items                                       | -                      | -                               | -                    | -                    | -                        | -                               | -                    | -                               | -                    | -                               | -                    |
|                | Sub-Total-Soft Costs                                                          | 282,765                | 230,000                         | 173,982              | 32,908               | 47,026                   | 130,000                         | 167,900              | -                               | 294,100              | -                               | 94,000               |
|                | <u>Capital Projects</u>                                                       |                        |                                 |                      |                      |                          |                                 |                      |                                 |                      |                                 |                      |
|                | Sub-Total-Projects                                                            | -                      | -                               | -                    | -                    | -                        | -                               | -                    | -                               | -                    | -                               | -                    |
|                | Total Capital Expenditures                                                    | 282,765                | 230,000                         | 173,982              | 32,908               | 47,026                   | 130,000                         | 167,900              | -                               | 294,100              | -                               | 94,000               |
|                | Capital Revenues Over <Under> Expenditures                                    | (282,765)              |                                 | 126,018              | 95,660               | 163,797                  | 70,000                          | 46,100               | -                               | (9,100)              | -                               | 27,000               |

**SBFCA CAPITAL FUND - TUDOR FRRP PROJECT (731-7072)**  
**FINAL AMENDED 2023-28 BUDGET- 2023-24, 2024-25, 2025-26, 2026-27, 2027-28**  
**Final 06/11/2025**

| Account Number                                                                                                     | Line Item Description                                                                           | Actuals 2023-24 Budget | Final Amnd 2024-25 Budget | Final 2024-25 Budget | Amount Paid / Rec'd to Date | Actuals Invoiced Rec'd to Date | Current 06.12.24 2025-26 Budget | Final 2025-26 Budget | Current 06.12.24 2026-27 Budget | Final 2026-27 Budget | Current 06.12.24 2027-28 Budget | Final 2027-28 Budget |
|--------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------|------------------------|---------------------------|----------------------|-----------------------------|--------------------------------|---------------------------------|----------------------|---------------------------------|----------------------|---------------------------------|----------------------|
| <b>Revenues:</b>                                                                                                   |                                                                                                 |                        |                           |                      |                             |                                |                                 |                      |                                 |                      |                                 |                      |
| XXXXX                                                                                                              | FRWLP Phase II Construction                                                                     |                        |                           |                      |                             |                                |                                 |                      |                                 |                      |                                 |                      |
|                                                                                                                    | <b>Total Capital Revenues</b>                                                                   | -                      | -                         |                      | -                           | -                              | -                               |                      |                                 |                      |                                 |                      |
| <b>99-7072 Tudor Flood Risk Reduction Project (Lower Feather River Phase II Levee Repair Project)</b>              |                                                                                                 |                        |                           |                      |                             |                                |                                 |                      |                                 |                      |                                 |                      |
| 67620                                                                                                              | Project Management [1]                                                                          | 110,685                |                           | 100,000              | 89,273                      | 99,349                         |                                 |                      |                                 |                      |                                 |                      |
|                                                                                                                    | SBFCA Staff                                                                                     | 46,810                 |                           | 30,000               | 39,291                      | 38,595                         |                                 |                      |                                 |                      |                                 |                      |
|                                                                                                                    | R&F                                                                                             | 63,326                 |                           | 60,000               | 40,877                      | 51,648                         |                                 |                      |                                 |                      |                                 |                      |
|                                                                                                                    | LWA                                                                                             | 549                    |                           | 10,000               | 9,106                       | 9,106                          |                                 |                      |                                 |                      |                                 |                      |
|                                                                                                                    | Downey Brand                                                                                    | -                      |                           |                      |                             |                                |                                 |                      |                                 |                      |                                 |                      |
|                                                                                                                    | Overhead                                                                                        | -                      |                           |                      |                             |                                |                                 |                      |                                 |                      |                                 |                      |
|                                                                                                                    | Other                                                                                           | -                      |                           |                      |                             |                                |                                 |                      |                                 |                      |                                 |                      |
| 67621                                                                                                              | Environmental & Permitting Support [1]                                                          | 142,071                |                           | 85,000               | 75,744                      | 75,744                         |                                 |                      |                                 |                      |                                 |                      |
|                                                                                                                    | ECORP TO11                                                                                      | 142,071                |                           | 80,000               | 72,358                      | 72,358                         |                                 |                      |                                 |                      |                                 |                      |
|                                                                                                                    | Other                                                                                           |                        |                           | 5,000                | 3,386                       | 3,386                          |                                 |                      |                                 |                      |                                 |                      |
| 67623                                                                                                              | Design [1]                                                                                      | 362,974                |                           | 460,000              | 366,893                     | 395,704                        |                                 |                      |                                 |                      |                                 |                      |
|                                                                                                                    | HDR TO27                                                                                        | 335,848                |                           | 450,000              | 356,998                     | 384,843                        |                                 |                      |                                 |                      |                                 |                      |
|                                                                                                                    | Other                                                                                           | 27,126                 |                           | 10,000               | 9,895                       | 10,861                         |                                 |                      |                                 |                      |                                 |                      |
| 67624                                                                                                              | Application & Permit Fees [1]                                                                   | 9,400                  |                           | 85,000               | 63,709                      | 65,767                         |                                 |                      |                                 |                      |                                 |                      |
|                                                                                                                    | WSP TO16                                                                                        | 9,400                  |                           | 85,000               | 63,709                      | 65,767                         |                                 |                      |                                 |                      |                                 |                      |
|                                                                                                                    | Other                                                                                           |                        |                           |                      |                             |                                |                                 |                      |                                 |                      |                                 |                      |
|                                                                                                                    | Contingency                                                                                     |                        |                           |                      |                             |                                |                                 |                      |                                 |                      |                                 |                      |
|                                                                                                                    | <b>Subtotal Lower Feather River Phase II Levee Repair Project Related Expenses</b>              | <b>625,129</b>         | <b>-</b>                  | <b>730,000</b>       | <b>595,619</b>              | <b>636,564</b>                 | <b>-</b>                        | <b>-</b>             | <b>-</b>                        | <b>-</b>             | <b>-</b>                        | <b>-</b>             |
| <b>99-7073 Tudor Flood Risk Reduction Project (Lower Feather River Phase II Levee Repair Project) Construction</b> |                                                                                                 |                        |                           |                      |                             |                                |                                 |                      |                                 |                      |                                 |                      |
| 67625                                                                                                              | Program Management                                                                              |                        | 500,000                   | 270,000              | -                           | -                              | 1,500,000                       | 465,000              |                                 | 465,000              |                                 |                      |
|                                                                                                                    | SBFCA Staff                                                                                     |                        |                           | 40,000               |                             |                                |                                 | 70,000               |                                 | 70,000               |                                 |                      |
|                                                                                                                    | R&F                                                                                             |                        |                           | 150,000              |                             |                                |                                 | 285,000              |                                 | 285,000              |                                 |                      |
|                                                                                                                    | LWA                                                                                             |                        |                           | 25,000               |                             |                                |                                 | 40,000               |                                 | 40,000               |                                 |                      |
|                                                                                                                    | Downey Brand                                                                                    |                        |                           | 25,000               |                             |                                |                                 | 40,000               |                                 | 40,000               |                                 |                      |
|                                                                                                                    | Overhead                                                                                        |                        |                           | 20,000               |                             |                                |                                 | 20,000               |                                 | 20,000               |                                 |                      |
|                                                                                                                    | Other                                                                                           |                        |                           | 10,000               |                             |                                |                                 | 10,000               |                                 | 10,000               |                                 |                      |
| 67626                                                                                                              | Construction Management                                                                         |                        | 1,000,000                 | 500,000              | -                           | -                              | 2,000,000                       | 1,500,000            |                                 | 1,000,000            |                                 |                      |
|                                                                                                                    | WSP                                                                                             |                        |                           | 500,000              |                             |                                |                                 | 1,500,000            |                                 | 1,000,000            |                                 |                      |
| 67627                                                                                                              | Construction                                                                                    |                        | 2,500,000                 | 1,600,000            | 194,927                     | 194,927                        | 12,500,000                      | 5,100,000            |                                 | 4,100,000            |                                 |                      |
|                                                                                                                    | Nordic                                                                                          |                        |                           | 1,405,073            | -                           | -                              |                                 | 5,100,000            |                                 | 4,100,000            |                                 |                      |
|                                                                                                                    | Incidental Take Permit Deposit                                                                  |                        |                           | 185,927              | 194,927                     | 194,927                        |                                 |                      |                                 |                      |                                 |                      |
|                                                                                                                    | Westervelt                                                                                      |                        |                           | 9,000                |                             |                                |                                 |                      |                                 |                      |                                 |                      |
|                                                                                                                    | <b>Subtotal Lower Feather River Phase II Levee Repair Construction Project Related Expenses</b> | <b>-</b>               | <b>4,000,000</b>          | <b>2,370,000</b>     | <b>194,927</b>              | <b>194,927</b>                 | <b>16,000,000</b>               | <b>7,065,000</b>     | <b>-</b>                        | <b>5,565,000</b>     | <b>-</b>                        | <b>-</b>             |
|                                                                                                                    | Sub-Total Professional Services                                                                 | 625,129                | 4,000,000                 | 3,100,000            | 790,546                     | 831,490                        | 16,000,000                      | 7,065,000            | -                               | 5,565,000            | -                               | -                    |
|                                                                                                                    | Tools, Supplies & Equip. < \$5,000                                                              |                        |                           |                      |                             |                                |                                 |                      |                                 |                      |                                 |                      |
|                                                                                                                    | Sub-Total Materials, Supplies & Services                                                        | 625,129                | 4,000,000                 | 3,100,000            | 790,546                     | 831,490                        | 16,000,000                      | 7,065,000            | -                               | 5,565,000            | -                               | -                    |
|                                                                                                                    | Equipment                                                                                       |                        |                           |                      |                             |                                |                                 |                      |                                 |                      |                                 |                      |
|                                                                                                                    | Sub-Total Capital/Small Equipment Items                                                         |                        |                           |                      |                             |                                |                                 |                      |                                 |                      |                                 |                      |
|                                                                                                                    | Sub-Total-Soft Costs                                                                            |                        |                           |                      |                             |                                |                                 |                      |                                 |                      |                                 |                      |
|                                                                                                                    | Sub-Total-Projects                                                                              | -                      | -                         | -                    | -                           | -                              | -                               | -                    | -                               | -                    | -                               | -                    |
|                                                                                                                    | <b>Total Capital Expenditures</b>                                                               | <b>625,129</b>         | <b>4,000,000</b>          | <b>3,100,000</b>     | <b>790,546</b>              | <b>831,490</b>                 | <b>16,000,000</b>               | <b>7,065,000</b>     | <b>-</b>                        | <b>5,565,000</b>     | <b>-</b>                        | <b>-</b>             |
|                                                                                                                    | Capital Revenues Over <Under> Expenditures                                                      | 625,129                | 4,000,000                 | 3,100,000            | 790,546                     | 831,490                        | 16,000,000                      | 7,065,000            | -                               | 5,565,000            | -                               | -                    |

**SBFCA CAPITAL FUND - Oroville Wildlife Area (OWA-FSRP) (731-2005-7)\***  
**FINAL AMENDED 2023-28 BUDGET- 2023-24, 2024-25, 2025-26, 2026-27, 2027-28**  
**Final 06/11/2025**

| Account Number                                    | Line Item Description                      | Actuals 2023-24 Budget | Current 06.12.24 2024-25 Budget | Final 2024-25 Budget | Amount Paid / Rec'd to Date | Actuals Invoiced Rec'd to Date | Current 06.12.24 2025-26 Budget | Final 2025-26 Budget | Current 06.12.24 2026-27 Budget | Final 2026-27 Budget | Current 06.12.24 2027-28 Budget | Final 2027-28 Budget |
|---------------------------------------------------|--------------------------------------------|------------------------|---------------------------------|----------------------|-----------------------------|--------------------------------|---------------------------------|----------------------|---------------------------------|----------------------|---------------------------------|----------------------|
| <b>Revenues:</b>                                  |                                            |                        |                                 |                      |                             |                                |                                 |                      |                                 |                      |                                 |                      |
| 43449                                             | CDFW Veg Rest                              | 325,753                | 125,000                         | 176,502              | 33,297                      | 176,502                        |                                 |                      |                                 |                      |                                 |                      |
| 43448                                             | DWR FMPRA Robinson's Riffle                | 271,355                | 686,880                         | 686,880              | 88,102                      | 376,950                        |                                 | 186,565              |                                 |                      |                                 |                      |
| 43450                                             | WCB Thermalito Rec Improvements            | 58,555                 | 3,090,563                       | 641,445              | 416,064                     | 416,064                        |                                 | 2,215,000            |                                 | 1,500,000            |                                 |                      |
| 43451                                             | SFRA Thermalito Improvements               |                        | 622,289                         | 650,000              | 290,669                     | 290,669                        | 1,000,000                       | 1,000,000            |                                 | 1,655,756            |                                 |                      |
| 4XXXX                                             | CDFW Robinson's Riffle                     |                        | 300,000                         | 300,000              | 117,336                     | 117,336                        | 1,815,000                       | 1,565,000            |                                 | 250,000              |                                 |                      |
| 4XXXX                                             | Robinson's Riffle Design & Implementation  |                        |                                 |                      |                             |                                |                                 |                      | 4,000,000                       | 4,000,000            | 8,000,000                       | 14,000,000           |
|                                                   | <b>Total Capital Revenues</b>              | <b>655,663</b>         | <b>4,824,733</b>                | <b>2,454,827</b>     | <b>945,467</b>              | <b>1,377,520</b>               | <b>2,815,000</b>                | <b>4,966,565</b>     | <b>4,000,000</b>                | <b>7,405,756</b>     | <b>8,000,000</b>                | <b>14,000,000</b>    |
| <b>99-7006 CDFW 2019 - Vegetation Restoration</b> |                                            |                        |                                 |                      |                             |                                |                                 |                      |                                 |                      |                                 |                      |
| 65720                                             | Project Mgmt & Grant Admin                 | 16,451                 | 27,085                          | 9,464                | 9,517                       | 9,746                          |                                 |                      |                                 |                      |                                 |                      |
|                                                   | LWA                                        | 5,292                  | 5,588                           | 6,165                | 6,218                       | 6,218                          |                                 |                      |                                 |                      |                                 |                      |
|                                                   | PBI TO12/R&F                               | 11,160                 | 21,497                          | 3,299                | 3,299                       | 3,528                          |                                 |                      |                                 |                      |                                 |                      |
| 65725                                             | Vegetation Restoration                     | 24,299                 | 65,811                          | 10,589               | 9,876                       | 10,998                         |                                 |                      |                                 |                      |                                 |                      |
|                                                   | River Partners                             | 11,211                 | 65,811                          | 3,037                | 2,324                       | 3,446                          |                                 |                      |                                 |                      |                                 |                      |
|                                                   | Other                                      | 13,088                 |                                 | 7,552                | 7,552                       | 7,552                          |                                 |                      |                                 |                      |                                 |                      |
|                                                   | <b>Subtotal Grant Related Expenses</b>     | <b>40,750</b>          | <b>92,896</b>                   | <b>20,053</b>        | <b>19,393</b>               | <b>20,743</b>                  | <b>-</b>                        | <b>-</b>             | <b>-</b>                        | <b>-</b>             | <b>-</b>                        | <b>-</b>             |
|                                                   |                                            |                        |                                 | 173,982              |                             |                                |                                 |                      |                                 |                      |                                 |                      |
|                                                   |                                            |                        |                                 | (173,982)            |                             |                                |                                 |                      |                                 |                      |                                 |                      |
| <b>99-7007 DWR Robinson's Riffle (FMPRA)</b>      |                                            |                        |                                 |                      |                             |                                |                                 |                      |                                 |                      |                                 |                      |
| 65720                                             | Project Mgmt                               | 96,126                 | 50,113                          | 70,000               | 64,842                      | 72,322                         |                                 | 16,889               |                                 |                      |                                 |                      |
|                                                   | LWA                                        | 13,149                 |                                 | 15,000               | 13,546                      | 13,546                         |                                 | 5,000                |                                 |                      |                                 |                      |
|                                                   | R&F                                        | 53,237                 |                                 | 45,000               | 40,042                      | 47,726                         |                                 | 10,000               |                                 |                      |                                 |                      |
|                                                   | SBFCA Staff                                | 29,740                 |                                 | 10,000               | 11,254                      | 11,050                         |                                 | 1,889                |                                 |                      |                                 |                      |
| 65727                                             | Hydraulic Modeling and Alternative Evals   | -                      |                                 | -                    | -                           | -                              |                                 |                      |                                 |                      |                                 |                      |
|                                                   | R&F                                        | -                      |                                 | -                    | -                           | -                              |                                 |                      |                                 |                      |                                 |                      |
|                                                   | ECORP/HDR TO29                             | -                      |                                 | -                    | -                           | -                              |                                 |                      |                                 |                      |                                 |                      |
| 65728                                             | Refinement of Preferred Alternative        | 486,759                | 467,700                         | 320,000              | 339,699                     | 351,408                        |                                 | -                    |                                 |                      |                                 |                      |
|                                                   | R&F                                        | 486,759                |                                 | 220,000              | 218,532                     | 230,241                        |                                 |                      |                                 |                      |                                 |                      |
|                                                   | ECORP/HDR TO29                             | -                      |                                 | 100,000              | 121,167                     | 121,167                        |                                 |                      |                                 |                      |                                 |                      |
| 65729                                             | Environmental Documentation and Permitting | -                      |                                 | 155,025              | 155,025                     | 155,025                        |                                 | -                    |                                 |                      |                                 |                      |
|                                                   | ECORP/Various                              | -                      |                                 | 155,025              | 155,025                     | 155,025                        |                                 |                      |                                 |                      |                                 |                      |
|                                                   | <b>Subtotal Grant Related Expenses</b>     | <b>582,886</b>         | <b>517,813</b>                  | <b>545,025</b>       | <b>559,565</b>              | <b>578,755</b>                 | <b>-</b>                        | <b>16,889</b>        | <b>-</b>                        | <b>-</b>             | <b>-</b>                        | <b>-</b>             |
| <b>99-7013 CDFW - Robinsons Riffle</b>            |                                            |                        |                                 |                      |                             |                                |                                 |                      |                                 |                      |                                 |                      |
| 65750                                             | Project Mgmt                               |                        | 56,667                          | 33,000               | 18,014                      | 18,979                         | 113,333                         | 70,000               |                                 |                      |                                 |                      |
|                                                   | LWA                                        |                        |                                 | 3,000                | 3,866                       | 3,866                          |                                 | 10,000               |                                 |                      |                                 |                      |
|                                                   | R&F                                        |                        |                                 | 30,000               | 18,014                      | 18,979                         |                                 | 60,000               |                                 |                      |                                 |                      |
| 65751                                             | Design                                     |                        | 412,667                         | 601,000              | 349,229                     | 392,561                        | 825,333                         | 1,395,000            |                                 |                      |                                 |                      |
|                                                   | ECORP                                      |                        |                                 | 1,000                | 4,011                       | 4,011                          |                                 | 10,000               |                                 |                      |                                 |                      |
|                                                   | R&F                                        |                        |                                 | 600,000              | 345,219                     | 388,551                        |                                 | 1,385,000            |                                 |                      |                                 |                      |
| 65752                                             | Environmental Documentation & Permitting   |                        | 235,667                         | 6,000                | 3,282                       | 3,282                          | 471,333                         | 10,000               |                                 |                      |                                 |                      |
|                                                   | R&F                                        |                        |                                 | 6,000                | 3,282                       | 3,282                          |                                 | 10,000               |                                 |                      |                                 |                      |
|                                                   | <b>Subtotal Grant Related Expenses</b>     |                        | <b>705,000</b>                  | <b>640,000</b>       | <b>374,392</b>              | <b>418,689</b>                 | <b>1,410,000</b>                | <b>1,475,000</b>     | <b>-</b>                        | <b>-</b>             | <b>-</b>                        | <b>-</b>             |

**SBFCA CAPITAL FUND - Oroville Wildlife Area (OWA-FSRP) (731-2005-7)\***  
**FINAL AMENDED 2023-28 BUDGET- 2023-24, 2024-25, 2025-26, 2026-27, 2027-28**  
**Final 06/11/2025**

|                                                      | Actuals<br>2023-24 Budget | Current 06.12.24<br>2024-25 Budget | Final<br>2024-25 Budget | Amount Paid /<br>Rec'd to Date | Actuals Invoiced<br>Rec'd to Date | Current 06.12.24<br>2025-26 Budget | Final<br>2025-26 Budget | Current 06.12.24<br>2026-27 Budget | Final<br>2026-27 Budget | Current 06.12.24<br>2027-28 Budget | Final<br>2027-28 Budget |
|------------------------------------------------------|---------------------------|------------------------------------|-------------------------|--------------------------------|-----------------------------------|------------------------------------|-------------------------|------------------------------------|-------------------------|------------------------------------|-------------------------|
| <b>99-7008 Thermalito Rec Improvements CDFW SFRA</b> |                           |                                    |                         |                                |                                   |                                    |                         |                                    |                         |                                    |                         |
| 65740 Project Mgmt                                   | 84,111                    | 16,125                             | 88,000                  | 62,755                         | 73,859                            | 12,000                             | 95,000                  |                                    | 73,000                  |                                    |                         |
| SBFCA Staff                                          | 420                       |                                    | 8,000                   | 7,668                          | 7,668                             |                                    | 10,000                  |                                    | 8,000                   |                                    |                         |
| R&F                                                  | 75,662                    |                                    | 65,000                  | 46,177                         | 57,280                            |                                    | 65,000                  |                                    | 50,000                  |                                    |                         |
| LWA                                                  | 8,029                     |                                    | 15,000                  | 8,910                          | 8,910                             |                                    | 20,000                  |                                    | 15,000                  |                                    |                         |
| 65741 Planning & Design                              | 73,479                    | 81,507                             | 106,000                 | 59,847                         | 78,983                            |                                    | 120,000                 |                                    | 87,000                  |                                    |                         |
| R&F                                                  |                           |                                    | 16,000                  | 9,157                          | 10,667                            |                                    | 20,000                  |                                    | 12,000                  |                                    |                         |
| HDR TO29                                             | 73,479                    |                                    | 90,000                  | 50,690                         | 68,316                            |                                    | 100,000                 |                                    | 75,000                  |                                    |                         |
| 65742 Environmental Services                         | 38,220                    | 218,644                            | 100,000                 | 70,773                         | 70,773                            | 80,000                             | 200,000                 |                                    | -                       |                                    |                         |
| ECORP TO14                                           | 38,220                    |                                    | 100,000                 | 70,773                         | 70,773                            |                                    | 200,000                 |                                    |                         |                                    |                         |
| 65743 Const Management and Engineering               | -                         | 191,907                            | -                       | -                              | -                                 | 100,000                            | 270,946                 |                                    | 270,000                 |                                    |                         |
| WSP TO17                                             | -                         |                                    | -                       | -                              | -                                 |                                    | 270,946                 |                                    | 270,000                 |                                    |                         |
| 65744 Construction                                   | -                         | 1,335,393                          | -                       | -                              | -                                 | 400,000                            | 900,000                 |                                    | 800,000                 |                                    |                         |
| TBD                                                  | -                         |                                    | -                       | -                              | -                                 |                                    | 900,000                 |                                    | 800,000                 |                                    |                         |
| Contingency                                          | -                         |                                    |                         |                                |                                   |                                    |                         |                                    |                         |                                    |                         |
| <b>Subtotal Grant Related Expenses</b>               | <b>195,810</b>            | <b>1,843,575</b>                   | <b>294,000</b>          | <b>193,376</b>                 | <b>223,615</b>                    | <b>592,000</b>                     | <b>1,585,946</b>        |                                    | <b>1,230,000</b>        |                                    | <b>-</b>                |
| <b>99-7009 (WCB) Thermalito Rec Improvements</b>     |                           |                                    |                         |                                |                                   |                                    |                         |                                    |                         |                                    |                         |
| 65740 Project Mgmt                                   | 125,963                   | 224,000                            | 105,000                 | 74,864                         | 89,957                            |                                    | 106,000                 |                                    | 66,000                  |                                    |                         |
| SBFCA Staff                                          | 10,640                    | 25,000                             | 10,000                  | 9,284                          | 9,284                             |                                    | 10,000                  |                                    | 10,000                  |                                    |                         |
| R&F                                                  | 110,413                   | 184,000                            | 80,000                  | 57,476                         | 71,763                            |                                    | 80,000                  |                                    | 40,000                  |                                    |                         |
| LWA                                                  | 4,909                     | 15,000                             | 15,000                  | 8,105                          | 8,910                             |                                    | 16,000                  |                                    | 16,000                  |                                    |                         |
| 65741 Planning & Design                              | 233,875                   | 17,000                             | 110,000                 | 72,928                         | 96,998                            |                                    | 100,000                 |                                    | 50,000                  |                                    |                         |
| HDR TO29                                             | 217,508                   | 17,000                             | 90,000                  | 61,731                         | 83,859                            |                                    | 80,000                  |                                    | 30,000                  |                                    |                         |
| R&F                                                  | 16,367                    |                                    | 20,000                  | 11,197                         | 13,139                            |                                    | 20,000                  |                                    | 20,000                  |                                    |                         |
| 65742 Environmental Services                         | 103,463                   |                                    | 150,000                 | 91,393                         | 91,393                            |                                    | 140,000                 |                                    | 100,000                 |                                    |                         |
| ECORP TO14                                           | 103,463                   |                                    | 150,000                 | 91,393                         | 91,393                            |                                    | 140,000                 |                                    | 100,000                 |                                    |                         |
| 65743 Const Management and Engineering               | -                         | 390,500                            | -                       | -                              | -                                 |                                    | 160,000                 |                                    | 148,199                 |                                    |                         |
| WSP                                                  | -                         | 390,500                            | -                       | -                              | -                                 |                                    | 160,000                 |                                    | 148,199                 |                                    |                         |
| 65744 Construction                                   | -                         | 2,581,944                          | -                       | -                              | -                                 |                                    | 1,816,500               |                                    | 900,000                 |                                    |                         |
| TBD                                                  | -                         | 2,581,944                          | -                       | -                              | -                                 |                                    | 1,816,500               |                                    | 900,000                 |                                    |                         |
| Contingency                                          |                           | 301,556                            |                         |                                |                                   |                                    |                         |                                    |                         |                                    |                         |
| <b>Subtotal Grant Related Expenses</b>               | <b>463,301</b>            | <b>3,515,000</b>                   | <b>365,000</b>          | <b>239,185</b>                 | <b>278,348</b>                    | <b>-</b>                           | <b>2,322,500</b>        | <b>-</b>                           | <b>1,264,199</b>        | <b>-</b>                           | <b>-</b>                |

**SBFCA CAPITAL FUND - Oroville Wildlife Area (OWA-FSRP) (731-2005-7)\***  
**FINAL AMENDED 2023-28 BUDGET- 2023-24, 2024-25, 2025-26, 2026-27, 2027-28**  
**Final 06/11/2025**

|                                                      | Actuals<br>2023-24 Budget | Current 06.12.24<br>2024-25 Budget | Final<br>2024-25 Budget | Amount Paid /<br>Rec'd to Date | Actuals Invoiced<br>Rec'd to Date | Current 06.12.24<br>2025-26 Budget | Final<br>2025-26 Budget | Current 06.12.24<br>2026-27 Budget | Final<br>2026-27 Budget | Current 06.12.24<br>2027-28 Budget | Final<br>2027-28 Budget |
|------------------------------------------------------|---------------------------|------------------------------------|-------------------------|--------------------------------|-----------------------------------|------------------------------------|-------------------------|------------------------------------|-------------------------|------------------------------------|-------------------------|
| 99-7XXX <b>Robinson's Riffle Implementation</b>      |                           |                                    |                         |                                |                                   |                                    |                         |                                    |                         |                                    |                         |
| XXXXX <i>To be determined</i>                        |                           |                                    |                         |                                |                                   |                                    |                         | 1,500,000                          | 1,500,000               | 1,500,000                          | 3,000,000               |
| XXXXX <i>To be determined</i>                        |                           |                                    |                         |                                |                                   |                                    |                         | 4,500,000                          | 4,500,000               | 4,500,000                          | 9,000,000               |
| <i>Subtotal Grant Related Expenses</i>               | -                         | -                                  | -                       |                                |                                   | -                                  | -                       | 6,000,000                          | 6,000,000               | 6,000,000                          | 12,000,000              |
| <i>Subtotal Grant Expenses</i>                       | 1,282,756                 | 6,674,284                          |                         | 1,385,910                      | 1,520,151                         | 2,002,000                          |                         | 6,000,000                          |                         | 6,000,000                          |                         |
| <i>WIK</i>                                           | -                         | -                                  |                         | -                              | -                                 | -                                  |                         | -                                  |                         | -                                  |                         |
| <i>Subtotal Future Grant Expenses Net WIK</i>        | 1,282,756                 | 6,674,284                          |                         | 1,385,910                      | 1,520,151                         | 2,002,000                          |                         | 6,000,000                          |                         | 6,000,000                          |                         |
| Sub-Total Professional Services                      | 1,282,756                 | 6,674,284                          | 1,864,078               | 1,385,910                      | 1,520,151                         | 2,002,000                          | 5,400,336               | 6,000,000                          | 8,494,199               | 6,000,000                          | 12,000,000              |
| Tools, Supplies & Equip. < \$5,000                   |                           |                                    |                         |                                |                                   |                                    |                         |                                    |                         |                                    |                         |
| <b>Sub-Total Materials, Supplies &amp; Services</b>  | 1,282,756                 | 6,674,284                          | 1,864,078               | 1,385,910                      | 1,520,151                         | 2,002,000                          | 5,400,336               | 6,000,000                          | 8,494,199               | 6,000,000                          | 12,000,000              |
| Equipment                                            |                           |                                    |                         |                                |                                   |                                    |                         |                                    |                         |                                    |                         |
| <b>Sub-Total Capital/Small Equipment Items</b>       | -                         | -                                  | -                       | -                              | -                                 | -                                  | -                       | -                                  | -                       | -                                  | -                       |
| <b>Sub-Total-Soft Costs</b>                          | 1,282,756                 | 6,674,284                          | 1,864,078               | 1,385,910                      | 1,520,151                         | 2,002,000                          | 5,400,336               | 6,000,000                          | 8,494,199               | 6,000,000                          | 12,000,000              |
| <b>Sub-Total-Projects</b>                            | -                         | -                                  | -                       | -                              | -                                 | -                                  | -                       | -                                  | -                       | -                                  | -                       |
| <b>Total Capital Expenditures</b>                    | 1,282,756                 | 6,674,284                          | 1,864,078               | 1,385,910                      | 1,520,151                         | 2,002,000                          | 5,400,336               | 6,000,000                          | 8,494,199               | 6,000,000                          | 12,000,000              |
| Transfer in fm Oper Fd to Support Capital Soft Costs |                           |                                    |                         |                                |                                   |                                    |                         |                                    |                         |                                    |                         |
| Transfer out to Support Operations                   |                           |                                    |                         |                                |                                   |                                    |                         |                                    |                         |                                    |                         |
| Transfer out to Support EIP & USACE Projects         |                           |                                    |                         |                                |                                   |                                    |                         |                                    |                         |                                    |                         |
| Capital Revenues Over <Under> Expenditures           | (627,093)                 | (1,849,551)                        | 590,749                 | (440,443)                      | (142,630)                         | 813,000                            | (433,771)               | (2,000,000)                        | (1,088,443)             | 2,000,000                          | 2,000,000               |

**SBFCA CAPITAL FUND - SMALL COMMUNITIES & CRITICAL REPAIRS (731-701(0,1) & 7071)**  
**FINAL AMENDED 2023-28 BUDGET- 2023-24, 2024-25, 2025-26, 2026-27, 2027-28**  
**Final 06/11/2025**

| Account Number                                    | Line Item Description                            | Actuals 2023-24 Budget | Current 06.12.24 2024-25 Budget | Final 2024-25 Budget | Amount Paid / Rec'd to Date | Actuals Invoiced Rec'd to Date | Current 06.12.24 2025-26 Budget | Final 2025-26 Budget | Current 06.12.24 2026-27 Budget | Final 2026-27 Budget | Current 06.12.24 2027-28 Budget | Final 2027-28 Budget |
|---------------------------------------------------|--------------------------------------------------|------------------------|---------------------------------|----------------------|-----------------------------|--------------------------------|---------------------------------|----------------------|---------------------------------|----------------------|---------------------------------|----------------------|
| <b>Revenues:</b>                                  |                                                  |                        |                                 |                      |                             |                                |                                 |                      |                                 |                      |                                 |                      |
| 43442                                             | Small Communities - Sutter                       | -                      |                                 | 93,533               | 54,262                      | 93,533                         |                                 |                      |                                 |                      |                                 |                      |
| 43443                                             | Small Communities - Tudor                        | -                      |                                 | 60,108               | 60,108                      | 60,108                         |                                 |                      |                                 |                      |                                 |                      |
| 43455                                             | DWR - Sutter Bypass Critical Repairs             |                        | 1,800,000                       | 1,443,000            | 592,669                     | 957,242                        | 1,350,000                       | 608,850              |                                 | 819,315              |                                 | 1,128,835            |
| XXXXX                                             | Sutter Bypass Critical Repairs Construction      |                        |                                 |                      |                             |                                |                                 |                      | 9,000,000                       |                      | 11,000,000                      |                      |
|                                                   | <b>Total Capital Revenues</b>                    | <b>-</b>               | <b>1,800,000</b>                | <b>1,596,641</b>     | <b>707,040</b>              | <b>1,110,883</b>               | <b>1,350,000</b>                | <b>608,850</b>       | <b>9,000,000</b>                | <b>819,315</b>       | <b>11,000,000</b>               | <b>1,128,835</b>     |
| <b>Expenditures (Capital Project Soft Costs):</b> |                                                  |                        |                                 |                      |                             |                                |                                 |                      |                                 |                      |                                 |                      |
| 99-7010                                           | <b>Small Communities Grant - Sutter</b>          | <b>1,297</b>           |                                 |                      |                             |                                |                                 |                      |                                 |                      |                                 |                      |
| 65730                                             | T1: Project Management and Reporting             | 1,297                  |                                 |                      |                             |                                |                                 |                      |                                 |                      |                                 |                      |
| 65731                                             | T2: Identification of Problems and Opportunities |                        |                                 |                      | -                           |                                |                                 |                      |                                 |                      |                                 |                      |
| 65732                                             | T3: Formulate Alternatives                       |                        |                                 |                      | -                           |                                |                                 |                      |                                 |                      |                                 |                      |
| 65733                                             | T4: Evaluate Final Array                         |                        |                                 |                      | -                           |                                |                                 |                      |                                 |                      |                                 |                      |
| 65734                                             | T5: Select and Refine Preferred Alternative      |                        |                                 |                      | -                           |                                |                                 |                      |                                 |                      |                                 |                      |
| 65735                                             | T6: Environmental Constraints Analysis           |                        |                                 |                      | -                           |                                |                                 |                      |                                 |                      |                                 |                      |
| 65736                                             | T7: Public Outreach and Stakeholder Engagement   |                        |                                 |                      | -                           |                                |                                 |                      |                                 |                      |                                 |                      |
| 65737                                             | T8: Financing Strategy                           |                        |                                 |                      | -                           |                                |                                 |                      |                                 |                      |                                 |                      |
| 65738                                             | T9: Report Preparation                           |                        |                                 |                      | -                           |                                |                                 |                      |                                 |                      |                                 |                      |

**SBFCA CAPITAL FUND - SMALL COMMUNITIES & CRITICAL REPAIRS (731-701(0,1) & 7071)**  
**FINAL AMENDED 2023-28 BUDGET- 2023-24, 2024-25, 2025-26, 2026-27, 2027-28**  
**Final 06/11/2025**

| Account Number | Line Item Description                                               | Actuals 2023-24 Budget | Current 06.12.24 2024-25 Budget | Final 2024-25 Budget | Amount Paid / Rec'd to Date | Actuals Invoiced Rec'd to Date | Current 06.12.24 2025-26 Budget | Final 2025-26 Budget | Current 06.12.24 2026-27 Budget | Final 2026-27 Budget | Current 06.12.24 2027-28 Budget | Final 2027-28 Budget |
|----------------|---------------------------------------------------------------------|------------------------|---------------------------------|----------------------|-----------------------------|--------------------------------|---------------------------------|----------------------|---------------------------------|----------------------|---------------------------------|----------------------|
| 99-7011        | <b>Small Communities Grant - Tudor</b>                              | 65,124                 |                                 | 4,025                | 4,025                       | 4,025                          |                                 |                      |                                 |                      |                                 |                      |
| 65730          | T1: Project Management and Reporting                                | 6,877                  |                                 | 4,025                |                             |                                |                                 |                      |                                 |                      |                                 |                      |
| 65731          | T2: Identification of Problems and Opportunities                    | -                      |                                 |                      |                             |                                |                                 |                      |                                 |                      |                                 |                      |
| 65732          | T3: Formulate Alternatives                                          | 58,247                 |                                 |                      |                             | -                              |                                 |                      |                                 |                      |                                 |                      |
| 65733          | T4: Evaluate Final Array                                            |                        |                                 |                      |                             |                                |                                 |                      |                                 |                      |                                 |                      |
| 65734          | T5: Select and Refine Preferred Alternative                         |                        |                                 |                      |                             |                                |                                 |                      |                                 |                      |                                 |                      |
| 65735          | T6: Environmental Constraints Analysis                              |                        |                                 |                      |                             |                                |                                 |                      |                                 |                      |                                 |                      |
| 65736          | T7: Public Outreach and Stakeholder Engagement                      |                        |                                 |                      |                             |                                |                                 |                      |                                 |                      |                                 |                      |
| 65737          | T8: Financing Strategy                                              |                        |                                 |                      |                             |                                |                                 |                      |                                 |                      |                                 |                      |
| 65738          | T9: Report Preparation                                              |                        |                                 |                      |                             |                                |                                 |                      |                                 |                      |                                 |                      |
|                | <i>Sub-Total Small Communities Work</i>                             | 66,421                 | -                               | 4,025                | 4,025                       | 4,025                          | -                               |                      |                                 |                      |                                 |                      |
| 99-7071        | <b>Sutter Bypass Critical Rehabilitation (Bypass East Levee)</b>    |                        |                                 |                      |                             |                                |                                 |                      |                                 |                      |                                 |                      |
| 67610          | Project Management                                                  | 115,095                | 85,000                          | 135,500              | 118,876                     | 123,519                        | 89,959                          | 101,500              |                                 | 70,350               |                                 | 74,000               |
|                | SBFCA Staff                                                         | 34,112                 | 20,000                          | 25,000               | 30,549                      | 29,676                         | 19,992                          | 12,000               |                                 | 33,000               |                                 | 15,000               |
|                | R&F                                                                 | -                      | 15,000                          | 80,000               | 65,913                      | 70,556                         | 19,992                          | 70,000               |                                 | 29,350               |                                 | 50,000               |
|                | LWA                                                                 | 35,664                 | 20,000                          | 26,000               | 21,218                      | 21,218                         | 19,992                          | 15,000               |                                 | 8,000                |                                 | 9,000                |
|                | UAIC                                                                | 44,447                 | 30,000                          | 3,000                | 1,197                       | 1,197                          | 19,992                          | 3,000                |                                 | -                    |                                 | -                    |
|                | Overhead                                                            | 874                    |                                 | 1,500                | -                           | 872                            | 9,992                           | 1,500                |                                 | -                    |                                 | -                    |
| 67611          | Design                                                              | 623,943                | 2,000,000                       | 425,000              | 382,198                     | 437,104                        | 1,901,520                       | 525,000              |                                 | 725,000              |                                 | 620,000              |
|                | HDR TO X                                                            | 602,433                | 2,000,000                       | 400,000              | 350,821                     | 399,279                        | 1,901,520                       | 500,000              |                                 | 700,000              |                                 | 620,000              |
|                | IPE Raymond Costa                                                   | 5,455                  |                                 | 10,000               | 7,200                       | 7,200                          |                                 | 10,000               |                                 | 10,000               |                                 |                      |
|                | IPE George Sill & Riversmith                                        | 16,055                 |                                 | 15,000               | 24,177                      | 30,625                         |                                 | 15,000               |                                 | 15,000               |                                 |                      |
| 67612          | Environmental Compliance                                            | 18,090                 | 285,000                         | 45,000               | 28,453                      | 28,453                         | 285,037                         | 50,000               |                                 | 100,000              |                                 | 100,000              |
|                | ECORP TO12                                                          | 18,090                 | 285,000                         | 45,000               | 28,453                      | 28,453                         | 285,037                         | 50,000               |                                 | 100,000              |                                 | 100,000              |
|                | TBD                                                                 | -                      |                                 |                      | -                           |                                |                                 |                      |                                 |                      |                                 |                      |
| 67613          | Right of Way - Easement                                             | -                      | 20,000                          | -                    | -                           | -                              | 26,000                          | -                    |                                 | 5,000                |                                 | 5,000                |
|                | TBD                                                                 | -                      | 20,000                          |                      | -                           |                                | 26,000                          |                      |                                 | 5,000                |                                 | 5,000                |
|                | TBD                                                                 | -                      |                                 |                      | -                           |                                |                                 |                      |                                 |                      |                                 |                      |
| 67614          | Right of Way - Support Activities                                   | -                      | 30,000                          | 5,000                | 2,500                       | 2,500                          | 28,000                          | -                    |                                 | 5,000                |                                 | 5,000                |
|                | TBD                                                                 | -                      | 30,000                          | 5,000                | 2,500                       | 2,500                          | 28,000                          |                      |                                 | 5,000                |                                 | 5,000                |
|                | TBD                                                                 | -                      |                                 |                      | -                           |                                |                                 |                      |                                 |                      |                                 |                      |
| 67615          | Constuctability Review                                              | -                      | 25,000                          | -                    | -                           | -                              | 6,000                           | -                    |                                 | 5,000                |                                 | 5,000                |
|                | TBD                                                                 | -                      | 25,000                          |                      | -                           |                                | 6,000                           |                      |                                 | 5,000                |                                 | 5,000                |
|                | <i>Subtotal Sutter Bypass Critical Rehab Grant Related Expenses</i> | 757,128                | 2,445,000                       | 610,500              | 532,027                     | 591,576                        | 2,336,515                       | 676,500              |                                 | 910,350              |                                 | 809,000              |

**SBFCA CAPITAL FUND - SMALL COMMUNITIES & CRITICAL REPAIRS (731-701(0,1) & 7071)**  
**FINAL AMENDED 2023-28 BUDGET- 2023-24, 2024-25, 2025-26, 2026-27, 2027-28**  
**Final 06/11/2025**

| Account Number | Line Item Description                                                         | Actuals 2023-24 Budget | Current 06.12.24 2024-25 Budget | Final 2024-25 Budget | Amount Paid / Rec'd to Date | Actuals Invoiced Rec'd to Date | Current 06.12.24 2025-26 Budget | Final 2025-26 Budget | Current 06.12.24 2026-27 Budget | Final 2026-27 Budget | Current 06.12.24 2027-28 Budget | Final 2027-28 Budget |
|----------------|-------------------------------------------------------------------------------|------------------------|---------------------------------|----------------------|-----------------------------|--------------------------------|---------------------------------|----------------------|---------------------------------|----------------------|---------------------------------|----------------------|
| <b>99-XXXX</b> | <b>Sutter Bypass Critical Rehabilitation (Bypass East Levee) Construction</b> |                        |                                 |                      |                             |                                |                                 |                      |                                 |                      |                                 |                      |
| XXXXX          | Program Management                                                            |                        |                                 |                      |                             |                                |                                 |                      | 1,000,000                       |                      | 1,000,000                       |                      |
| XXXXX          | Construction Management                                                       |                        |                                 |                      |                             |                                |                                 |                      | 2,000,000                       |                      | 2,000,000                       |                      |
| XXXXX          | Construction                                                                  |                        |                                 |                      |                             |                                |                                 |                      | 7,000,000                       |                      | 7,000,000                       |                      |
|                | <i>Subtotal Sutter Bypass Critical Rehab Grant Related Expenses</i>           | -                      | -                               |                      | -                           | -                              | -                               |                      | 10,000,000                      | -                    | 10,000,000                      | -                    |
|                | Sub-Total Professional Services                                               | 823,549                | 2,445,000                       | 614,525              | 536,052                     | 595,600                        | 2,336,515                       | 676,500              | 10,000,000                      | 910,350              | 10,000,000                      | 809,000              |
|                | Tools, Supplies & Equip. < \$5,000                                            |                        |                                 |                      |                             |                                |                                 |                      |                                 |                      |                                 |                      |
|                | <b>Sub-Total Materials, Supplies &amp; Services</b>                           | 823,549                | 2,445,000                       | 614,525              | 536,052                     | 595,600                        | 2,336,515                       | 676,500              | 10,000,000                      | 910,350              | 10,000,000                      | 809,000              |
|                | Equipment                                                                     |                        |                                 |                      |                             |                                |                                 |                      |                                 |                      |                                 |                      |
|                | <b>Sub-Total Capital/Small Equipment Items</b>                                | -                      | -                               | -                    | -                           | -                              | -                               | -                    | -                               | -                    | -                               | -                    |
|                | <b>Sub-Total-Soft Costs</b>                                                   | 823,549                | 2,445,000                       | 614,525              | 536,052                     | 595,600                        | 2,336,515                       | 676,500              | 10,000,000                      | 910,350              | 10,000,000                      | 809,000              |
|                | <b>Sub-Total-Projects</b>                                                     | -                      | -                               | -                    | -                           | -                              | -                               | -                    | -                               | -                    | -                               | -                    |
|                | <b>Total Capital Expenditures</b>                                             | 823,549                | 2,445,000                       | 614,525              | 536,052                     | 595,600                        | 2,336,515                       | 676,500              | 10,000,000                      | 910,350              | 10,000,000                      | 809,000              |
|                | <b>Capital Revenues Over &lt;Under&gt; Expenditures</b>                       | (823,549)              | (645,000)                       | 982,117              | 170,988                     | 515,283                        | (986,515)                       | (67,650)             | (1,000,000)                     | (91,035)             | 1,000,000                       | 319,835              |

**SBFCA CAPITAL FUND - SEDIMENT REMOVAL PROJECT (731-7002)**  
**FINAL AMENDED 2023-28 BUDGET- 2023-24, 2024-25, 2025-26, 2026-27, 2027-28**  
**Final 06/11/2025**

| Account Number                                                 | Line Item Description                               | Actuals 2023-24 Budget | Current 06.12.24 2024-25 Budget | Final 2024-25 Budget | Amount Paid / Rec'd to Date | Actuals Invoiced Rec'd to Date | Current 06.12.24 2025-26 Budget | Final 2025-26 Budget | Current 06.12.24 2026-27 Budget | Final 2026-27 Budget | Current 06.12.24 2027-28 Budget | Final 2027-28 Budget |
|----------------------------------------------------------------|-----------------------------------------------------|------------------------|---------------------------------|----------------------|-----------------------------|--------------------------------|---------------------------------|----------------------|---------------------------------|----------------------|---------------------------------|----------------------|
| <b>Revenues:</b>                                               |                                                     |                        |                                 |                      |                             |                                |                                 |                      |                                 |                      |                                 |                      |
| 43446                                                          | CCNR Grant - Canal Sediment Removal & Dredging      | -                      | 824,528                         | 358,815              | 144,214                     | 337,355                        |                                 | 625,949              |                                 |                      |                                 |                      |
| XXXXX                                                          | CDFW Sediment Removal                               |                        |                                 |                      |                             |                                |                                 |                      | 12,000,000                      | 10,000,000           |                                 |                      |
| XXXXX                                                          | CDFW Sediment Removal - Phase II Construction       |                        |                                 |                      |                             |                                |                                 |                      |                                 |                      |                                 |                      |
|                                                                | <b>Total Capital Revenues</b>                       | <b>-</b>               | <b>824,528</b>                  | <b>358,815</b>       | <b>144,214</b>              | <b>337,355</b>                 | <b>-</b>                        | <b>625,949</b>       | <b>12,000,000</b>               | <b>10,000,000</b>    | <b>-</b>                        | <b>-</b>             |
| <b>99-7002 Prop 68 - Canal Sediment Removal &amp; Dredging</b> |                                                     |                        |                                 |                      |                             |                                |                                 |                      |                                 |                      |                                 |                      |
| <b>Construction Management</b>                                 |                                                     |                        |                                 |                      |                             |                                |                                 |                      |                                 |                      |                                 |                      |
| 65780                                                          | <b>Project Management</b>                           | <b>104,989</b>         | <b>129,500</b>                  | <b>42,500</b>        | <b>21,051</b>               | <b>21,168</b>                  |                                 | <b>45,000</b>        |                                 |                      |                                 |                      |
|                                                                | SBFCA Staff                                         | 79                     | 15,000                          | 2,500                | 1,342                       | 1,342                          |                                 | 5,000                |                                 |                      |                                 |                      |
|                                                                | PBI/R&F                                             | 97,514                 | 100,000                         | 30,000               | 13,661                      | 13,778                         |                                 | 25,000               |                                 |                      |                                 |                      |
|                                                                | LWA                                                 | 7,396                  | 12,000                          | 10,000               | 6,048                       | 6,048                          |                                 | 15,000               |                                 |                      |                                 |                      |
|                                                                | Downey Brand                                        | -                      | 2,500                           |                      | -                           |                                |                                 |                      |                                 |                      |                                 |                      |
|                                                                | Other (MHM, etc)                                    | -                      |                                 |                      |                             |                                |                                 |                      |                                 |                      |                                 |                      |
| 65781                                                          | <b>Design</b>                                       | <b>12,460</b>          |                                 | <b>130,000</b>       | <b>61,838</b>               | <b>61,838</b>                  |                                 | <b>50,000</b>        |                                 |                      |                                 |                      |
|                                                                | MHM                                                 | 12,460                 |                                 |                      |                             |                                |                                 |                      |                                 |                      |                                 |                      |
|                                                                | R&F                                                 | -                      |                                 | 130,000              | 61,838                      | 61,838                         |                                 | 50,000               |                                 |                      |                                 |                      |
| 65782                                                          | <b>Environmental Permitting and Monitoring</b>      | <b>205</b>             |                                 | <b>60,000</b>        | <b>26,449</b>               | <b>26,449</b>                  |                                 | <b>30,949</b>        |                                 |                      |                                 |                      |
|                                                                | ECORP TO8                                           | 205                    |                                 | 60,000               | 26,449                      | 26,449                         |                                 | 30,949               |                                 |                      |                                 |                      |
|                                                                | PBI                                                 | -                      |                                 |                      | -                           |                                |                                 |                      |                                 |                      |                                 |                      |
|                                                                | TBD                                                 | -                      |                                 |                      | -                           |                                |                                 |                      |                                 |                      |                                 |                      |
| <b>Construction</b>                                            |                                                     |                        |                                 |                      |                             |                                |                                 |                      |                                 |                      |                                 |                      |
| 65783                                                          | <b>Construction Management</b>                      | <b>-</b>               | <b>79,208</b>                   | <b>2,780</b>         | <b>2,780</b>                | <b>2,780</b>                   |                                 |                      |                                 |                      |                                 |                      |
|                                                                | Blackburn Consulting                                | -                      | 79,208                          | 2,780                | 2,780                       | 2,780                          |                                 |                      |                                 |                      |                                 |                      |
|                                                                | WSP TO13                                            | -                      |                                 |                      |                             |                                |                                 |                      |                                 |                      |                                 |                      |
| 65784                                                          | <b>Yuba City Boat Ramp Sediment Removal</b>         | <b>-</b>               |                                 |                      |                             |                                |                                 |                      |                                 |                      |                                 |                      |
|                                                                | California State Lands Commission                   | -                      |                                 |                      |                             |                                |                                 |                      |                                 |                      |                                 |                      |
|                                                                | Dixon Marine Services                               | -                      |                                 |                      |                             |                                |                                 |                      |                                 |                      |                                 |                      |
|                                                                | WSP TO15                                            | -                      |                                 |                      |                             |                                |                                 |                      |                                 |                      |                                 |                      |
| 65785                                                          | <b>Star Bend Boat Ramp Sediment Removal</b>         | <b>-</b>               | <b>125,000</b>                  | <b>112,780</b>       | <b>112,780</b>              | <b>112,780</b>                 |                                 |                      |                                 |                      |                                 |                      |
|                                                                | Yuba County/Dixon Marine                            | -                      | 125,000                         | 112,780              | 112,780                     | 112,780                        |                                 |                      |                                 |                      |                                 |                      |
|                                                                | TBD                                                 | -                      |                                 |                      |                             |                                |                                 |                      |                                 |                      |                                 |                      |
| 65788                                                          | <b>Live Oak Boat Ramp Invasive Primrose Removal</b> | <b>-</b>               |                                 |                      |                             |                                |                                 |                      |                                 |                      |                                 |                      |
|                                                                | California State Lands Commission                   | -                      |                                 |                      |                             |                                |                                 |                      |                                 |                      |                                 |                      |
|                                                                | WSP TO14                                            | -                      |                                 |                      |                             |                                |                                 |                      |                                 |                      |                                 |                      |
|                                                                | Dixon Marine Services                               | -                      |                                 |                      |                             |                                |                                 |                      |                                 |                      |                                 |                      |
| 65789                                                          | <b>Funding Signs</b>                                | <b>-</b>               |                                 |                      |                             |                                |                                 |                      |                                 |                      |                                 |                      |
|                                                                | TBD                                                 | -                      |                                 |                      |                             |                                |                                 |                      |                                 |                      |                                 |                      |
|                                                                | TBD                                                 | -                      |                                 |                      |                             |                                |                                 |                      |                                 |                      |                                 |                      |
| 65602                                                          | Contingency                                         |                        |                                 |                      |                             |                                |                                 |                      |                                 |                      |                                 |                      |
|                                                                | Sub-Total Emergency Work                            | <b>117,653</b>         | <b>333,708</b>                  | <b>348,060</b>       | <b>203,847</b>              | <b>203,847</b>                 |                                 | <b>125,949</b>       |                                 |                      |                                 |                      |

**SBFCA CAPITAL FUND - SEDIMENT REMOVAL PROJECT (731-7002)**  
**FINAL AMENDED 2023-28 BUDGET- 2023-24, 2024-25, 2025-26, 2026-27, 2027-28**  
**Final 06/11/2025**

| Account Number | Line Item Description                               | Actuals 2023-24 Budget | Current 06.12.24 2024-25 Budget | Final 2024-25 Budget | Amount Paid / Rec'd to Date | Actuals Invoiced Rec'd to Date | Current 06.12.24 2025-26 Budget | Final 2025-26 Budget | Current 06.12.24 2026-27 Budget | Final 2026-27 Budget   | Current 06.12.24 2027-28 Budget | Final 2027-28 Budget |
|----------------|-----------------------------------------------------|------------------------|---------------------------------|----------------------|-----------------------------|--------------------------------|---------------------------------|----------------------|---------------------------------|------------------------|---------------------------------|----------------------|
| <b>99-XXXX</b> | <b>Phase II Funding - Sediment Removal</b>          |                        |                                 |                      |                             |                                |                                 |                      |                                 |                        |                                 |                      |
| XXXXX          | Project Management                                  |                        |                                 |                      |                             |                                |                                 |                      | 600,000<br>600,000              | 450,000<br>450,000     |                                 |                      |
| XXXXX          | Environmental Monitoring                            |                        |                                 |                      |                             |                                |                                 |                      | 1,500,000<br>1,500,000          | 1,000,000<br>1,000,000 |                                 |                      |
| XXXXX          | Construction Management                             |                        |                                 |                      |                             |                                |                                 |                      | 900,000<br>900,000              | 700,000<br>700,000     |                                 |                      |
| XXXXX          | Construction                                        |                        |                                 |                      |                             |                                |                                 |                      | 9,000,000<br>9,000,000          | 7,850,000<br>7,850,000 |                                 |                      |
|                | Sub-Total RPP Sed Removal                           | -                      | -                               | -                    | -                           | -                              | -                               | -                    | 12,000,000                      | 10,000,000             | -                               | -                    |
|                | Sub-Total Canal Sediment Removal                    | 117,653                | 333,708                         | 348,060              | 224,898                     | 225,015                        | -                               | 125,949              | 12,000,000                      | 10,000,000             | -                               | -                    |
|                | Sub-Total Professional Services                     | 117,653                | 333,708                         | 348,060              | 224,898                     | 225,015                        | -                               | 125,949              | 12,000,000                      | 10,000,000             | -                               | -                    |
|                | Tools, Supplies & Equip. < \$5,000                  |                        |                                 |                      |                             |                                |                                 |                      |                                 |                        |                                 |                      |
|                | <b>Sub-Total Materials, Supplies &amp; Services</b> | 117,653                | 333,708                         | 348,060              | 224,898                     | 225,015                        | -                               | 125,949              | 12,000,000                      | 10,000,000             | -                               | -                    |
|                | Equipment                                           |                        |                                 |                      |                             |                                |                                 |                      |                                 |                        |                                 |                      |
|                | <b>Sub-Total Capital/Small Equipment Items</b>      | -                      | -                               | -                    | -                           | -                              | -                               | -                    | -                               | -                      | -                               | -                    |
|                | <b>Sub-Total-Soft Costs</b>                         | 117,653                | 333,708                         | 348,060              | 224,898                     | 225,015                        | -                               | 125,949              | 12,000,000                      | 10,000,000             | -                               | -                    |
|                | <b>Capital Projects</b>                             |                        |                                 |                      |                             |                                |                                 |                      |                                 |                        |                                 |                      |
|                | <b>Sub-Total-Projects</b>                           | -                      | -                               | -                    | -                           | -                              | -                               | -                    | -                               | -                      | -                               | -                    |
|                | <b>Total Capital Expenditures</b>                   | 117,653                | 333,708                         | 348,060              | 224,898                     | 225,015                        | -                               | 125,949              | 12,000,000                      | 10,000,000             | -                               | -                    |

**SBFCA CAPITAL FUND - FRWLFA (731-7020)**  
**FINAL AMENDED 2023-28 BUDGET- 2023-24, 2024-25, 2025-26, 2026-27, 2027-28**

Final 06/11/2025

| Account Number                                    | Line Item Description                                   | Actuals 2023-24 Budget | Current 06.12.24 2024-25 Budget | Final 2024-25 Budget | Amount Paid / Rec'd to Date | Actuals Invoiced Rec'd to Date | Current 06.12.24 2025-26 Budget | Final 2025-26 Budget | Current 06.12.24 2026-27 Budget | Final 2026-27 Budget | Current 06.12.24 2027-28 Budget | Final 2027-28 Budget |
|---------------------------------------------------|---------------------------------------------------------|------------------------|---------------------------------|----------------------|-----------------------------|--------------------------------|---------------------------------|----------------------|---------------------------------|----------------------|---------------------------------|----------------------|
| <b>Revenues:</b>                                  |                                                         |                        |                                 |                      |                             |                                |                                 |                      |                                 |                      |                                 |                      |
| 43458                                             | Reimbursement for FRWLFA                                |                        | 50,000                          | 47,640               | 47,640                      | 47,640                         | 50,000                          | 47,640               | 50,000                          | 47,640               | 50,000                          | 47,640               |
|                                                   | <b>Total Capital Revenues</b>                           | -                      | <b>50,000</b>                   | <b>47,640</b>        | <b>47,640</b>               | <b>47,640</b>                  | <b>50,000</b>                   | <b>47,640</b>        | <b>50,000</b>                   | <b>47,640</b>        | <b>50,000</b>                   | <b>47,640</b>        |
| <b>Expenditures (Capital Project Soft Costs):</b> |                                                         |                        |                                 |                      |                             |                                |                                 |                      |                                 |                      |                                 |                      |
| 99-7020                                           | FRWLFA                                                  |                        |                                 |                      |                             |                                |                                 |                      |                                 |                      |                                 |                      |
| 67600                                             | <b>Administrative Costs</b>                             | <b>396</b>             |                                 | <b>315</b>           | <b>315</b>                  | <b>315</b>                     |                                 |                      |                                 |                      |                                 |                      |
|                                                   | Executive Director Allocation Time & Expenses           | 237                    |                                 | 237                  | 237                         | 237                            |                                 |                      |                                 |                      |                                 |                      |
|                                                   | Admin Analyst Allocation Time & Expenses                | -                      |                                 | 78                   | 78                          | 78                             |                                 |                      |                                 |                      |                                 |                      |
|                                                   | Other                                                   | 159                    |                                 | -                    | -                           | -                              |                                 |                      |                                 |                      |                                 |                      |
| 67601                                             | <b>Legal Services</b>                                   | <b>5,929</b>           |                                 | <b>3,696</b>         | <b>3,696</b>                | <b>3,696</b>                   |                                 |                      |                                 |                      |                                 |                      |
|                                                   | Downey Brand                                            | 5,929                  |                                 | 3,696                | 3,696                       | 3,696                          |                                 |                      |                                 |                      |                                 |                      |
|                                                   | Other                                                   | -                      |                                 | -                    | -                           | -                              |                                 |                      |                                 |                      |                                 |                      |
| 67602                                             | <b>Assessment District Formation</b>                    | -                      |                                 | -                    | -                           | -                              |                                 |                      |                                 |                      |                                 |                      |
|                                                   | HDR TO1                                                 | -                      |                                 | -                    | -                           | -                              |                                 |                      |                                 |                      |                                 |                      |
|                                                   | PBI/R&F                                                 | -                      |                                 | -                    | -                           | -                              |                                 |                      |                                 |                      |                                 |                      |
|                                                   | Other                                                   | -                      |                                 | -                    | -                           | -                              |                                 |                      |                                 |                      |                                 |                      |
| 67603                                             | <b>Assessment District Coordination</b>                 | <b>9,621</b>           |                                 | <b>2,112</b>         | <b>2,112</b>                | <b>2,112</b>                   |                                 |                      |                                 |                      |                                 |                      |
|                                                   | LWA                                                     | 9,621                  |                                 | 2,112                | 2,112                       | 2,112                          |                                 |                      |                                 |                      |                                 |                      |
|                                                   | Other                                                   | -                      |                                 | -                    | -                           | -                              |                                 |                      |                                 |                      |                                 |                      |
| 67604                                             | <b>Outreach Coordination</b>                            | <b>907</b>             |                                 | -                    | -                           | -                              |                                 |                      |                                 |                      |                                 |                      |
|                                                   | Kim Floyd                                               | 907                    |                                 | -                    | -                           | -                              |                                 |                      |                                 |                      |                                 |                      |
|                                                   | Other                                                   | -                      |                                 | -                    | -                           | -                              |                                 |                      |                                 |                      |                                 |                      |
|                                                   | Sub-Total                                               | 16,852                 | -                               | 6,122                | 6,122                       | 6,122                          | -                               | -                    | -                               | -                    | -                               | -                    |
|                                                   | Sub-Total Professional Services                         | 16,852                 | -                               | 6,122                | 6,122                       | 6,122                          | -                               | -                    | -                               | -                    | -                               | -                    |
|                                                   | Tools, Supplies & Equip. < \$5,000                      | -                      | -                               | -                    | -                           | -                              | -                               | -                    | -                               | -                    | -                               | -                    |
|                                                   | <b>Sub-Total Materials, Supplies &amp; Services</b>     | <b>16,852</b>          | <b>-</b>                        | <b>6,122</b>         | <b>6,122</b>                | <b>6,122</b>                   | <b>-</b>                        | <b>-</b>             | <b>-</b>                        | <b>-</b>             | <b>-</b>                        | <b>-</b>             |
|                                                   | Equipment                                               | -                      | -                               | -                    | -                           | -                              | -                               | -                    | -                               | -                    | -                               | -                    |
|                                                   | <b>Sub-Total Capital/Small Equipment Items</b>          | <b>-</b>               | <b>-</b>                        | <b>-</b>             | <b>-</b>                    | <b>-</b>                       | <b>-</b>                        | <b>-</b>             | <b>-</b>                        | <b>-</b>             | <b>-</b>                        | <b>-</b>             |
|                                                   | <b>Sub-Total-Soft Costs</b>                             | <b>16,852</b>          | <b>-</b>                        | <b>6,122</b>         | <b>6,122</b>                | <b>6,122</b>                   | <b>-</b>                        | <b>-</b>             | <b>-</b>                        | <b>-</b>             | <b>-</b>                        | <b>-</b>             |
|                                                   | <b>Capital Projects</b>                                 |                        |                                 |                      |                             |                                |                                 |                      |                                 |                      |                                 |                      |
|                                                   | <b>Sub-Total-Projects</b>                               | <b>-</b>               | <b>-</b>                        | <b>-</b>             | <b>-</b>                    | <b>-</b>                       | <b>-</b>                        | <b>-</b>             | <b>-</b>                        | <b>-</b>             | <b>-</b>                        | <b>-</b>             |
|                                                   | <b>Total Capital Expenditures</b>                       | <b>16,852</b>          | <b>-</b>                        | <b>6,122</b>         | <b>6,122</b>                | <b>6,122</b>                   | <b>-</b>                        | <b>-</b>             | <b>-</b>                        | <b>-</b>             | <b>-</b>                        | <b>-</b>             |
|                                                   | <b>Capital Revenues Over &lt;Under&gt; Expenditures</b> | <b>(16,852)</b>        | <b>50,000</b>                   | <b>41,518</b>        | <b>41,518</b>               | <b>41,518</b>                  | <b>50,000</b>                   | <b>47,640</b>        | <b>50,000</b>                   | <b>47,640</b>        | <b>50,000</b>                   | <b>47,640</b>        |

**SBFCA CAPITAL FUND - CITY OF OROVILLE (731-2008)**  
**FINAL AMENDED 2023-28 BUDGET- 2023-24, 2024-25, 2025-26, 2026-27, 2027-28**

**Final 06/11/2025**

| Account Number                                    | Line Item Description                                      | Actuals 2023-24 Budget | Current 06.12.24 2024-25 Budget | Final 2024-25 Budget | Amount Paid / Rec'd to Date | Actuals Invoiced Rec'd to Date | Current 06.12.24 2025-26 Budget | Final 2025-26 Budget | Current 06.12.24 2026-27 Budget | Final 2026-27 Budget | Current 06.12.24 2027-28 Budget | Final 2027-28 Budget |
|---------------------------------------------------|------------------------------------------------------------|------------------------|---------------------------------|----------------------|-----------------------------|--------------------------------|---------------------------------|----------------------|---------------------------------|----------------------|---------------------------------|----------------------|
| <b>Revenues:</b>                                  |                                                            |                        |                                 |                      |                             |                                |                                 |                      |                                 |                      |                                 |                      |
| 43454                                             | Reimbursement from City of Oroville                        |                        | 32,525                          | 13,500               | 8,860                       | 13,500                         |                                 | 39,025               |                                 |                      |                                 |                      |
|                                                   | <b>Total Capital Revenues</b>                              | -                      | <b>32,525</b>                   | <b>13,500</b>        | <b>8,860</b>                | <b>13,500</b>                  |                                 | <b>39,025</b>        |                                 | -                    |                                 | -                    |
| <b>Expenditures (Capital Project Soft Costs):</b> |                                                            |                        |                                 |                      |                             |                                |                                 |                      |                                 |                      |                                 |                      |
| 99-2008                                           | City of Oroville                                           |                        |                                 |                      |                             |                                |                                 |                      |                                 |                      |                                 |                      |
| 65660                                             | <b>Task 1: Problem Identification &amp; Data Gathering</b> | (934)                  | 9,100                           | 4,600                | 4,074                       | 4,074                          |                                 | 18,000               |                                 |                      |                                 |                      |
|                                                   | Executive Director & SBFCA Staff                           | (1,792)                | 500                             | 4,000                | 3,599                       | 3,599                          |                                 | 6,000                |                                 |                      |                                 |                      |
|                                                   | R&F                                                        | 291                    | 600                             | 600                  | -                           | -                              |                                 | 4,000                |                                 |                      |                                 |                      |
|                                                   | LWA                                                        | 567                    | 8,000                           |                      | 475                         | 475                            |                                 | 8,000                |                                 |                      |                                 |                      |
|                                                   | Other                                                      | -                      |                                 |                      | -                           | -                              |                                 |                      |                                 |                      |                                 |                      |
| 65661                                             | <b>Task 2: Advocacy and External Funding Support</b>       | 7,341                  | 10,500                          | 6,000                | 1,721                       | 2,090                          |                                 | 17,518               |                                 |                      |                                 |                      |
|                                                   | Executive Director & SBFCA Staff                           | -                      | 1,500                           | 1,000                | -                           | -                              |                                 | 2,500                |                                 |                      |                                 |                      |
|                                                   | R&F                                                        | 7,341                  | 8,000                           | 5,000                | 1,615                       | 1,615                          |                                 | 15,018               |                                 |                      |                                 |                      |
|                                                   | LWA                                                        | -                      | 1,000                           |                      | 106                         | 475                            |                                 |                      |                                 |                      |                                 |                      |
|                                                   | Other                                                      | -                      |                                 |                      | -                           | -                              |                                 |                      |                                 |                      |                                 |                      |
|                                                   | Sub-Total                                                  | 6,407                  | 19,600                          | 10,600               | 5,795                       | 6,164                          | -                               | 35,518               | -                               | -                    | -                               | -                    |
|                                                   | Sub-Total Professional Services                            | 6,407                  | 19,600                          | 10,600               | 5,795                       | 6,164                          | -                               | 35,518               | -                               | -                    | -                               | -                    |
|                                                   | Tools, Supplies & Equip. < \$5,000                         |                        |                                 |                      |                             |                                |                                 |                      |                                 |                      |                                 |                      |
|                                                   | Sub-Total Materials, Supplies & Services                   | 6,407                  | 19,600                          | 10,600               | 5,795                       | 6,164                          | -                               | 35,518               | -                               | -                    | -                               | -                    |
|                                                   | Equipment                                                  |                        |                                 |                      |                             |                                |                                 |                      |                                 |                      |                                 |                      |
|                                                   | Sub-Total Capital/Small Equipment Items                    | -                      | -                               | -                    | -                           | -                              | -                               | -                    | -                               | -                    | -                               | -                    |
|                                                   | Sub-Total-Soft Costs                                       | 6,407                  | 19,600                          | 10,600               | 5,795                       | 6,164                          | -                               | 35,518               | -                               | -                    | -                               | -                    |
|                                                   | <b>Capital Projects</b>                                    |                        |                                 |                      |                             |                                |                                 |                      |                                 |                      |                                 |                      |
|                                                   | Sub-Total-Projects                                         | -                      | -                               | -                    | -                           | -                              | -                               | -                    | -                               | -                    | -                               | -                    |
|                                                   | <b>Total Capital Expenditures</b>                          | 6,407                  | 19,600                          | 10,600               | 5,795                       | 6,164                          | -                               | 35,518               | -                               | -                    | -                               | -                    |
|                                                   | Capital Revenues Over <Under> Expenditures                 | (6,407)                | 12,925                          | 2,900                | 3,065                       | 7,336                          | -                               | 3,507                | -                               | -                    | -                               | -                    |



**SUTTER BUTTE FLOOD CONTROL AGENCY CASH  
FLOWS FOR FISCAL YEARS 2024-28 SUPPORTING  
AMENDED BUDGET REQUIREMENTS**

**ROUGH CASH FLOW SUMMARY - 2024-25 FY**

|                                                                      | July        | August      | September   | October     | November    | December    | January     | February    | March       | April       | May         | June        | Available<br>6/30/2025 |
|----------------------------------------------------------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|------------------------|
| <b>OPERATIONS</b>                                                    |             |             |             |             |             |             |             |             |             |             |             |             |                        |
| Beginning Working Capital                                            | 6,928,124   | 6,881,815   | 6,861,649   | 6,824,449   | 6,768,063   | 6,692,416   | 6,612,918   | 6,575,821   | 7,299,826   | 7,235,047   | 7,220,206   | 6,888,584   | 6,928,124              |
| Total Income                                                         | -           | -           | -           | -           | -           | -           | -           | 750,000     | -           | -           | -           | -           | 750,000                |
| Total Expenses                                                       | (46,308)    | (20,166)    | (37,200)    | (56,386)    | (75,647)    | (79,498)    | (37,097)    | (25,995)    | (64,779)    | (14,840)    | (331,622)   | (663,245)   | (1,452,785)            |
| Ending Working Capital                                               | 6,881,815   | 6,861,649   | 6,824,449   | 6,768,063   | 6,692,416   | 6,612,918   | 6,575,821   | 7,299,826   | 7,235,047   | 7,220,206   | 6,888,584   | 6,225,339   | 6,225,339              |
| <b>CAPITAL - GENERAL CAPITAL FUND MANAGEMENT &amp; POST-EIP/UFRR</b> |             |             |             |             |             |             |             |             |             |             |             |             |                        |
| Beginning Working Capital                                            | 6,859,100   | 6,852,419   | 7,073,273   | 7,073,273   | 7,073,273   | 7,073,273   | 7,097,900   | 7,330,145   | 10,472,242  | 10,472,722  | 10,634,712  | 10,634,712  | 6,859,100              |
| Total Income                                                         | (6,681)     | 220,854     | -           | -           | -           | 24,627      | 232,245     | 3,142,098   | 1,293       | 161,990     | -           | 2,274,429   | 6,050,854              |
| Total Expenses                                                       | -           | -           | -           | -           | -           | -           | -           | -           | (813)       | -           | -           | (40,462)    | (41,275)               |
| Ending Working Capital                                               | 6,852,419   | 7,073,273   | 7,073,273   | 7,073,273   | 7,073,273   | 7,097,900   | 7,330,145   | 10,472,242  | 10,472,722  | 10,634,712  | 10,634,712  | 12,868,679  | 12,868,679             |
| <b>CAPITAL - FEDERAL PROJECT</b>                                     |             |             |             |             |             |             |             |             |             |             |             |             |                        |
| Beginning Working Capital                                            | (9,259,515) | (9,263,400) | (9,266,170) | (9,268,459) | (9,270,686) | (9,273,251) | (9,450,877) | (9,453,060) | (9,522,327) | (9,523,233) | (9,526,377) | (9,526,377) | (9,259,515)            |
| Total Expenses                                                       | (3,885)     | (2,770)     | (2,289)     | (2,227)     | (2,565)     | (361,780)   | (2,183)     | (69,266)    | (907)       | (3,144)     | -           | (170,484)   | (621,500)              |
| Ending Working Capital                                               | (9,263,400) | (9,266,170) | (9,268,459) | (9,270,686) | (9,273,251) | (9,450,877) | (9,453,060) | (9,522,327) | (9,523,233) | (9,526,377) | (9,526,377) | (9,696,861) | (9,696,861)            |
| <b>CAPITAL - STAKEHOLDER MANAGEMENT EFFORTS</b>                      |             |             |             |             |             |             |             |             |             |             |             |             |                        |
| Beginning Working Capital                                            | 23,267      | 23,267      | 23,267      | 23,267      | 23,267      | 23,267      | 23,267      | 23,267      | 23,267      | 23,267      | 23,267      | 23,267      | 23,267                 |
| Ending Working Capital                                               | 23,267      | 23,267      | 23,267      | 23,267      | 23,267      | 23,267      | 23,267      | 23,267      | 23,267      | 23,267      | 23,267      | 23,267      | 23,267                 |
| <b>CAPITAL - REGIONAL PLANNING EFFORTS</b>                           |             |             |             |             |             |             |             |             |             |             |             |             |                        |
| Beginning Working Capital                                            | (601,360)   | (601,883)   | (602,041)   | (604,402)   | (609,627)   | (537,836)   | (544,810)   | (546,271)   | (501,488)   | (505,225)   | (505,700)   | (418,689)   | (601,360)              |
| Total Income                                                         | -           | -           | -           | -           | 73,704      | -           | -           | 54,864      | -           | -           | 131,432     | 40,000      | 300,000                |
| Total Expenses                                                       | (523)       | (158)       | (2,361)     | (5,224)     | (1,913)     | (6,974)     | (1,461)     | (10,081)    | (3,737)     | (475)       | (44,421)    | (96,653)    | (173,982)              |
| Ending Working Capital                                               | (601,883)   | (602,041)   | (604,402)   | (609,627)   | (537,836)   | (544,810)   | (546,271)   | (501,488)   | (505,225)   | (505,700)   | (418,689)   | (475,342)   | (475,342)              |
| <b>CAPITAL - EMERGENCY REPOSE EFFORTS</b>                            |             |             |             |             |             |             |             |             |             |             |             |             |                        |
| Beginning Working Capital                                            | (69,991)    | (69,991)    | (69,991)    | (69,991)    | (69,991)    | (69,991)    | (69,991)    | (69,991)    | (69,991)    | (69,991)    | (69,991)    | (69,991)    | (69,991)               |
| Ending Working Capital                                               | (69,991)    | (69,991)    | (69,991)    | (69,991)    | (69,991)    | (69,991)    | (69,991)    | (69,991)    | (69,991)    | (69,991)    | (69,991)    | (69,991)    | (69,991)               |
| <b>CAPITAL - OROVILLE WILDLIFE AREA (RESTORATION)</b>                |             |             |             |             |             |             |             |             |             |             |             |             |                        |
| Beginning Working Capital                                            | (979,604)   | (848,846)   | (650,464)   | (708,588)   | (937,025)   | (1,062,694) | (1,232,882) | (1,331,233) | (1,159,899) | (1,370,132) | (1,420,048) | (1,579,437) | (979,604)              |
| Total Income                                                         | 134,003     | 203,116     | -           | -           | 76,435      | -           | -           | 531,913     | -           | -           | -           | 1,509,360   | 2,454,827              |
| Total Expenses                                                       | (3,245)     | (4,735)     | (58,124)    | (228,437)   | (202,104)   | (170,187)   | (98,351)    | (360,578)   | (210,233)   | (49,916)    | (159,389)   | (318,778)   | (1,864,078)            |
| Ending Working Capital                                               | (848,846)   | (650,464)   | (708,588)   | (937,025)   | (1,062,694) | (1,232,882) | (1,331,233) | (1,159,899) | (1,370,132) | (1,420,048) | (1,579,437) | (388,855)   | (388,855)              |
| <b>CAPITAL - LAUREL CYPRESS FSRP</b>                                 |             |             |             |             |             |             |             |             |             |             |             |             |                        |
| Beginning Working Capital                                            | (1,776,671) | (1,776,671) | (1,776,671) | (1,776,671) | (1,776,671) | (1,776,671) | (1,776,671) | (1,776,671) | (1,776,671) | (1,776,671) | (1,776,671) | (1,776,671) | (1,776,671)            |
| Ending Working Capital                                               | (1,776,671) | (1,776,671) | (1,776,671) | (1,776,671) | (1,776,671) | (1,776,671) | (1,776,671) | (1,776,671) | (1,776,671) | (1,776,671) | (1,776,671) | (1,776,671) | (1,776,671)            |
| <b>CAPITAL - TUDOR FRR</b>                                           |             |             |             |             |             |             |             |             |             |             |             |             |                        |
| Beginning Working Capital                                            | (1,478,280) | (1,520,341) | (1,528,083) | (1,558,004) | (1,591,035) | (1,666,859) | (1,709,225) | (1,718,337) | (2,007,409) | (2,234,049) | (2,268,825) | (3,038,643) | (1,478,280)            |
| Total Expenses                                                       | (42,061)    | (7,742)     | (29,922)    | (33,030)    | (75,824)    | (42,366)    | (9,112)     | (289,072)   | (226,640)   | (34,776)    | (769,818)   | (1,539,636) | (3,100,000)            |
| Ending Working Capital                                               | (1,520,341) | (1,528,083) | (1,558,004) | (1,591,035) | (1,666,859) | (1,709,225) | (1,718,337) | (2,007,409) | (2,234,049) | (2,268,825) | (3,038,643) | (4,578,280) | (4,578,280)            |
| <b>GBSP - GRIDLEY BRIDGE (IMPLEMENTATION)</b>                        |             |             |             |             |             |             |             |             |             |             |             |             |                        |
| Beginning Working Capital                                            | (73,099)    | (73,099)    | (73,099)    | (73,099)    | (73,099)    | (73,099)    | (73,099)    | (73,099)    | (73,099)    | (73,099)    | (73,099)    | (73,099)    | (73,099)               |
| Ending Working Capital                                               | (73,099)    | (73,099)    | (73,099)    | (73,099)    | (73,099)    | (73,099)    | (73,099)    | (73,099)    | (73,099)    | (73,099)    | (73,099)    | (73,099)    | (73,099)               |
| <b>CAPITAL - ULOP &amp; ACCREDITATION</b>                            |             |             |             |             |             |             |             |             |             |             |             |             |                        |
| Beginning Working Capital                                            | (6,844)     | (6,844)     | (6,844)     | (6,844)     | (6,844)     | (6,844)     | (6,844)     | (6,844)     | (6,844)     | (6,844)     | (6,844)     | (6,844)     | (6,844)                |
| Ending Working Capital                                               | (6,844)     | (6,844)     | (6,844)     | (6,844)     | (6,844)     | (6,844)     | (6,844)     | (6,844)     | (6,844)     | (6,844)     | (6,844)     | (6,844)     | (6,844)                |

**ROUGH CASH FLOW SUMMARY - 2024-25 FY**

|                                                            | July        | August      | September   | October     | November    | December    | January     | February    | March       | April       | May         | June        | Available<br>6/30/2025 |
|------------------------------------------------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|------------------------|
| <b><u>CAPITAL - SMALL COMMUNITIES</u></b>                  |             |             |             |             |             |             |             |             |             |             |             |             |                        |
| Beginning Working Capital                                  | (1,235,507) | (1,183,987) | (1,187,013) | (1,212,827) | (1,252,729) | (1,300,357) | (826,275)   | (837,386)   | (890,494)   | (923,976)   | (1,064,520) | (1,090,677) | (1,235,507)            |
| Total Income                                               | 54,262      | -           | -           | -           | -           | 498,448     | -           | 154,329     | -           | -           | -           | 889,601     | 1,596,641              |
| Total Expenses                                             | (2,742)     | (3,026)     | (25,815)    | (39,902)    | (47,629)    | (24,366)    | (11,111)    | (207,437)   | (33,482)    | (140,543)   | (26,158)    | (52,315)    | (614,525)              |
| Ending Working Capital                                     | (1,183,987) | (1,187,013) | (1,212,827) | (1,252,729) | (1,300,357) | (826,275)   | (837,386)   | (890,494)   | (923,976)   | (1,064,520) | (1,090,677) | (253,391)   | (253,391)              |
| <b><u>FLOOD FIGHTING EFFORTS</u></b>                       |             |             |             |             |             |             |             |             |             |             |             |             |                        |
| Beginning Working Capital                                  | 1,895,697   | 1,895,697   | 1,895,697   | 1,895,697   | 1,895,697   | 1,895,697   | 1,895,697   | 1,895,697   | 1,895,697   | 1,895,697   | 1,895,697   | 1,895,697   | 1,895,697              |
| Ending Working Capital                                     | 1,895,697   | 1,895,697   | 1,895,697   | 1,895,697   | 1,895,697   | 1,895,697   | 1,895,697   | 1,895,697   | 1,895,697   | 1,895,697   | 1,895,697   | 1,895,697   | 1,895,697              |
| <b><u>SEDIMENT REMOVAL</u></b>                             |             |             |             |             |             |             |             |             |             |             |             |             |                        |
| Beginning Working Capital                                  | (7,589,897) | (7,444,335) | (7,444,335) | (7,444,414) | (7,577,110) | (7,578,272) | (7,589,404) | (7,611,969) | (7,630,026) | (7,669,412) | (7,670,581) | (7,711,635) | (7,589,897)            |
| Total Income                                               | 144,214     | -           | -           | -           | -           | -           | -           | -           | -           | -           | -           | 214,602     | 358,815                |
| Total Expenses                                             | 1,349       | -           | (79)        | (132,697)   | (1,162)     | (11,132)    | (22,565)    | (18,057)    | (39,387)    | (1,169)     | (41,054)    | (82,108)    | (348,060)              |
| Ending Working Capital                                     | (7,444,335) | (7,444,335) | (7,444,414) | (7,577,110) | (7,578,272) | (7,589,404) | (7,611,969) | (7,630,026) | (7,669,412) | (7,670,581) | (7,711,635) | (7,579,141) | (7,579,141)            |
| <b><u>FEATHER RIVER WEST LEVEE FINANCING AUTHORITY</u></b> |             |             |             |             |             |             |             |             |             |             |             |             |                        |
| Beginning Working Capital                                  | (690,049)   | (689,866)   | (689,866)   | (690,857)   | (695,953)   | (648,312)   | (648,531)   | (648,531)   | (648,531)   | (648,531)   | (648,531)   | (648,531)   | (690,049)              |
| Total Income                                               | -           | -           | -           | -           | 47,640      | -           | -           | -           | -           | -           | -           | -           | 47,640                 |
| Total Expenses                                             | 183         | -           | (992)       | (5,096)     | -           | (218)       | -           | -           | -           | -           | -           | -           | (6,122)                |
| Ending Working Capital                                     | (689,866)   | (689,866)   | (690,857)   | (695,953)   | (648,312)   | (648,531)   | (648,531)   | (648,531)   | (648,531)   | (648,531)   | (648,531)   | (648,531)   | (648,531)              |
| <b><u>CITY OF OROVILLE</u></b>                             |             |             |             |             |             |             |             |             |             |             |             |             |                        |
| Beginning Working Capital                                  | (6,407)     | (6,407)     | 2,374       | 2,374       | 2,216       | 2,216       | 1,269       | 240         | (1,688)     | (3,236)     | (3,342)     | (4,943)     | (6,407)                |
| Total Income                                               | -           | 8,860       | -           | -           | -           | -           | -           | -           | -           | -           | -           | 4,640       | 13,500                 |
| Total Expenses                                             | -           | (79)        | -           | (158)       | -           | (947)       | (1,029)     | (1,928)     | (1,548)     | (106)       | (1,602)     | (3,204)     | (10,600)               |
| Ending Working Capital                                     | (6,407)     | 2,374       | 2,374       | 2,216       | 2,216       | 1,269       | 240         | (1,688)     | (3,236)     | (3,342)     | (4,943)     | (3,507)     | (3,507)                |
| <b><u>CAPITAL - EIP/UFRR</u></b>                           |             |             |             |             |             |             |             |             |             |             |             |             |                        |
| Beginning Working Capital*                                 | 35,092,971  | 35,090,775  | 35,077,557  | 35,043,661  | 31,046,097  | 30,821,793  | 30,748,925  | 30,687,882  | 30,620,645  | 30,535,310  | 28,856,656  | 31,388,761  | 35,092,971             |
| Total Income                                               | -           | -           | -           | -           | -           | -           | -           | -           | -           | -           | 2,568,486   | -           | 2,568,486              |
| Total Expenses                                             | (2,195)     | (13,218)    | (33,896)    | (117,949)   | (224,303)   | (72,868)    | (61,043)    | (67,237)    | (85,335)    | (110,413)   | (36,380)    | (72,761)    | (897,600)              |
| Ending Working Capital                                     | 35,090,775  | 35,077,557  | 35,043,661  | 34,925,712  | 30,821,793  | 30,748,925  | 30,687,882  | 30,620,645  | 30,535,310  | 30,424,897  | 31,388,761  | 31,316,000  | 36,763,856             |
| <b><u>TOTAL CASH FLOW - 2024-25 FISCAL YEAR</u></b>        |             |             |             |             |             |             |             |             |             |             |             |             |                        |
| Beginning Working Capital*                                 | 27,031,935  | 27,258,304  | 27,639,240  | 27,448,564  | 22,947,843  | 22,514,475  | 22,451,368  | 22,439,660  | 26,023,212  | 25,357,643  | 23,596,011  | 24,885,483  | 27,031,935             |
| Transfers In (Out)                                         | -           | -           | -           | -           | -           | -           | -           | -           | -           | -           | -           | -           | -                      |
| Total Income                                               | 325,798     | 432,830     | -           | -           | 197,779     | 707,230     | 232,245     | 4,633,204   | 1,293       | 161,990     | 2,699,917   | 4,932,632   | 14,324,917             |
| Total Expenses                                             | (99,428)    | (51,893)    | (190,677)   | (621,105)   | (631,147)   | (770,337)   | (243,953)   | (1,049,651) | (666,862)   | (355,382)   | (1,410,445) | (3,039,646) | (9,130,526)            |
| Ending Working Capital (Before Financing)                  | 29,040,613  | 29,194,941  | 29,030,158  | 28,581,809  | 24,317,616  | 23,767,879  | 23,558,630  | 24,073,177  | 23,481,546  | 23,267,981  | 23,058,027  | 21,745,829  | 20,009,684             |
| Beginning Working Capital (After Financing)                | 27,031,935  | 27,258,304  | 27,639,240  | 27,448,564  | 22,947,843  | 22,514,475  | 22,451,368  | 22,439,660  | 26,023,212  | 25,357,643  | 23,596,011  | 24,885,483  | 27,031,935             |
| Net Cash Flow                                              | 226,369     | 380,937     | (190,677)   | (621,105)   | (433,368)   | (63,107)    | (11,709)    | 3,583,553   | (665,569)   | (193,392)   | 1,289,473   | 1,892,986   | 5,194,391              |
| Interest Expense of Financing Activity                     | -           | -           | -           | (3,879,616) | -           | -           | -           | -           | -           | (1,568,241) | -           | -           | (5,447,856)            |
| Ending Working Capital (After Financing)                   | 27,258,304  | 27,639,240  | 27,448,564  | 22,947,843  | 22,514,475  | 22,451,368  | 22,439,660  | 26,023,212  | 25,357,643  | 23,596,011  | 24,885,483  | 26,778,469  | \$ 26,778,469          |



**ROUGH CASH FLOW SUMMARY - 2025-26 FY**

|                                                            | July        | August      | September   | October     | November    | December    | January     | February    | March       | April       | May         | June        | Available<br>6/30/2026 |
|------------------------------------------------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|------------------------|
| <b><u>GBSP - GRIDLEY BRIDGE (IMPLEMENTATION)</u></b>       |             |             |             |             |             |             |             |             |             |             |             |             |                        |
| Beginning Working Capital                                  | (73,099)    | (73,099)    | (73,099)    | (73,099)    | (73,099)    | (73,099)    | (73,099)    | (73,099)    | (73,099)    | (73,099)    | (73,099)    | (73,099)    | (73,099)               |
| Ending Working Capital                                     | (73,099)    | (73,099)    | (73,099)    | (73,099)    | (73,099)    | (73,099)    | (73,099)    | (73,099)    | (73,099)    | (73,099)    | (73,099)    | (73,099)    | (73,099)               |
| <b><u>CAPITAL - ULOP &amp; ACCREDITATION</u></b>           |             |             |             |             |             |             |             |             |             |             |             |             |                        |
| Beginning Working Capital                                  | (6,844)     | (6,844)     | (6,844)     | (6,844)     | (6,844)     | (6,844)     | (6,844)     | (6,844)     | (6,844)     | (6,844)     | (6,844)     | (6,844)     | (6,844)                |
| Ending Working Capital                                     | (6,844)     | (6,844)     | (6,844)     | (6,844)     | (6,844)     | (6,844)     | (6,844)     | (6,844)     | (6,844)     | (6,844)     | (6,844)     | (6,844)     | (6,844)                |
| <b><u>CAPITAL - SUTTER BYPASS/SMALL COMMUNITIES</u></b>    |             |             |             |             |             |             |             |             |             |             |             |             |                        |
| Beginning Working Capital                                  | (253,391)   | (253,391)   | (309,766)   | (366,141)   | (219,566)   | (275,941)   | (332,316)   | (388,691)   | (242,116)   | (298,491)   | (354,866)   | (411,241)   | (253,391)              |
| Total Income                                               |             |             |             | 202,950     |             |             |             | 202,950     |             |             |             | 202,950     | 608,850                |
| Total Expenses                                             | -           | (56,375)    | (56,375)    | (56,375)    | (56,375)    | (56,375)    | (56,375)    | (56,375)    | (56,375)    | (56,375)    | (56,375)    | (112,750)   | (676,500)              |
| Ending Working Capital                                     | (253,391)   | (309,766)   | (366,141)   | (219,566)   | (275,941)   | (332,316)   | (388,691)   | (242,116)   | (298,491)   | (354,866)   | (411,241)   | (321,041)   | (321,041)              |
| <b><u>FLOOD FIGHTING EFFORTS</u></b>                       |             |             |             |             |             |             |             |             |             |             |             |             |                        |
| Beginning Working Capital                                  | 1,895,697   | 1,895,697   | 1,895,697   | 1,895,697   | 1,895,697   | 1,895,697   | 1,895,697   | 1,895,697   | 1,895,697   | 1,895,697   | 1,895,697   | 1,895,697   | 1,895,697              |
| Ending Working Capital                                     | 1,895,697   | 1,895,697   | 1,895,697   | 1,895,697   | 1,895,697   | 1,895,697   | 1,895,697   | 1,895,697   | 1,895,697   | 1,895,697   | 1,895,697   | 1,895,697   | 1,895,697              |
| <b><u>SEDIMENT REMOVAL</u></b>                             |             |             |             |             |             |             |             |             |             |             |             |             |                        |
| Beginning Working Capital                                  | (7,579,141) | (7,579,141) | (7,234,679) | (7,266,166) | (7,297,654) | (7,329,141) | (7,079,141) | (7,079,141) | (7,079,141) | (7,079,141) | (7,079,141) | (7,079,141) | (7,579,141)            |
| Total Income                                               |             | 375,949     |             |             |             | 250,000     |             |             |             |             |             |             | 625,949                |
| Total Expenses                                             |             | (31,487)    | (31,487)    | (31,487)    | (31,487)    |             |             |             |             |             |             |             | (125,949)              |
| Ending Working Capital                                     | (7,579,141) | (7,234,679) | (7,266,166) | (7,297,654) | (7,329,141) | (7,079,141) | (7,079,141) | (7,079,141) | (7,079,141) | (7,079,141) | (7,079,141) | (7,079,141) | (7,079,141)            |
| <b><u>FEATHER RIVER WEST LEVEE FINANCING AUTHORITY</u></b> |             |             |             |             |             |             |             |             |             |             |             |             |                        |
| Beginning Working Capital                                  | (648,531)   | (648,531)   | (648,531)   | (648,531)   | (648,531)   | (648,531)   | (648,531)   | (648,531)   | (648,531)   | (648,531)   | (648,531)   | (600,890)   | (648,531)              |
| Total Income                                               |             |             |             |             |             |             |             |             |             |             | 47,640      |             | 47,640                 |
| Ending Working Capital                                     | (648,531)   | (648,531)   | (648,531)   | (648,531)   | (648,531)   | (648,531)   | (648,531)   | (648,531)   | (648,531)   | (648,531)   | (600,890)   | (600,890)   | (600,890)              |
| <b><u>CITY OF OROVILLE</u></b>                             |             |             |             |             |             |             |             |             |             |             |             |             |                        |
| Beginning Working Capital                                  | (3,507)     | (3,507)     | 2,960       | 0           | (2,960)     | (5,920)     | 0           | (2,960)     | (5,920)     | 0           | (2,960)     | (5,920)     | (3,507)                |
| Total Income                                               |             | 9,427       |             |             |             | 8,880       |             |             | 8,880       |             |             | 11,839      | 39,025                 |
| Total Expenses                                             | -           | (2,960)     | (2,960)     | (2,960)     | (2,960)     | (2,960)     | (2,960)     | (2,960)     | (2,960)     | (2,960)     | (2,960)     | (5,920)     | (35,518)               |
| Ending Working Capital                                     | (3,507)     | 2,960       | 0           | (2,960)     | (5,920)     | 0           | (2,960)     | (5,920)     | 0           | (2,960)     | (5,920)     | 0           | 0                      |
| <b><u>CAPITAL - EIP/UFRR</u></b>                           |             |             |             |             |             |             |             |             |             |             |             |             |                        |
| Beginning Working Capital*                                 | 31,316,000  | 31,316,000  | 31,281,834  | 31,247,667  | 27,280,260  | 27,246,093  | 27,211,926  | 27,177,760  | 27,243,593  | 25,700,311  | 25,666,144  | 25,631,977  | 31,316,000             |
| Total Income                                               |             |             |             |             |             |             |             | 100,000     |             |             |             |             | 100,000                |
| Total Expenses                                             |             | (34,167)    | (34,167)    | (34,167)    | (34,167)    | (34,167)    | (34,167)    | (34,167)    | (34,167)    | (34,167)    | (34,167)    | (68,333)    | (410,000)              |
| Ending Working Capital                                     | 31,316,000  | 31,281,834  | 31,247,667  | 31,213,500  | 27,246,093  | 27,211,926  | 27,177,760  | 27,243,593  | 27,209,426  | 25,666,144  | 25,631,977  | 25,563,644  | 31,006,000             |
| <b><u>TOTAL CASH FLOW - 2025-26 FISCAL YEAR</u></b>        |             |             |             |             |             |             |             |             |             |             |             |             |                        |
| Beginning Working Capital*                                 | 26,778,469  | 25,393,897  | 24,442,286  | 22,998,733  | 18,274,890  | 16,751,337  | 16,453,151  | 15,961,085  | 20,128,886  | 17,683,835  | 16,904,785  | 17,327,984  | 26,781,977             |
| Transfers In (Out)                                         | -           | -           | -           | -           | -           | -           | -           | -           | -           | -           | -           | -           | -                      |
| Total Income                                               | -           | 571,941     | 80,000      | 732,950     | -           | 258,880     | -           | 5,112,617   | 8,880       | -           | 2,202,249   | 5,155,789   | 14,084,280             |
| Total Expenses                                             | (1,384,572) | (1,523,553) | (1,523,553) | (1,523,553) | (1,523,553) | (557,065)   | (492,065)   | (944,815)   | (944,815)   | (779,050)   | (1,779,050) | (2,430,981) | (15,371,108)           |
| Ending Working Capital (Before Financing)                  | 25,393,897  | 24,442,286  | 22,998,733  | 22,208,130  | 16,751,337  | 16,453,151  | 15,961,085  | 20,128,886  | 19,192,951  | 16,904,785  | 17,327,984  | 20,052,792  | 25,495,148             |
| Beginning Working Capital (After Financing)                | 26,778,469  | 25,393,897  | 24,442,286  | 22,998,733  | 18,274,890  | 16,751,337  | 16,453,151  | 15,961,085  | 20,128,886  | 17,683,835  | 16,904,785  | 17,327,984  | 26,778,469             |
| Net Cash Flow                                              | (1,384,572) | (951,612)   | (1,443,553) | (790,603)   | (1,523,553) | (298,186)   | (492,065)   | 4,167,801   | (935,936)   | (779,050)   | 423,199     | 2,724,808   | (1,283,321)            |
| Interest Expense of Financing Activity                     | -           | -           | -           | (3,933,241) | -           | -           | -           | -           | (1,509,116) | -           | -           | -           | (5,442,356)            |
| Ending Working Capital (After Financing)                   | 25,393,897  | 24,442,286  | 22,998,733  | 18,274,890  | 16,751,337  | 16,453,151  | 15,961,085  | 20,128,886  | 17,683,835  | 16,904,785  | 17,327,984  | 20,052,792  | \$ 20,052,792          |



| <u>ROUGH CASH FLOW SUMMARY - 2026-27 FY</u>                |             |              |              |              |             |             |             |             |             |             |             |             | <u>Available<br/>6/30/2027</u> |
|------------------------------------------------------------|-------------|--------------|--------------|--------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|--------------------------------|
|                                                            | July        | August       | September    | October      | November    | December    | January     | February    | March       | April       | May         | June        |                                |
| <b><u>CAPITAL - SUTTER BYPASS/SMALL COMMUNITIES</u></b>    |             |              |              |              |             |             |             |             |             |             |             |             |                                |
| Beginning Working Capital                                  | (321,041)   | (321,041)    | (396,904)    | (199,661)    | (275,523)   | (351,386)   | (427,249)   | (230,006)   | (305,868)   | (381,731)   | (457,594)   | (260,351)   | (321,041)                      |
| Total Income                                               |             |              | 273,105      |              |             |             | 273,105     |             |             |             | 273,105     |             | 819,315                        |
| Total Expenses                                             |             | (75,863)     | (75,863)     | (75,863)     | (75,863)    | (75,863)    | (75,863)    | (75,863)    | (75,863)    | (75,863)    | (75,863)    | (151,725)   | (910,350)                      |
| Ending Working Capital                                     | (321,041)   | (396,904)    | (199,661)    | (275,523)    | (351,386)   | (427,249)   | (230,006)   | (305,868)   | (381,731)   | (457,594)   | (260,351)   | (412,076)   | (412,076)                      |
| <b><u>FLOOD FIGHTING EFFORTS</u></b>                       |             |              |              |              |             |             |             |             |             |             |             |             |                                |
| Beginning Working Capital                                  | 1,895,697   | 1,895,697    | 1,895,697    | 1,895,697    | 1,895,697   | 1,895,697   | 1,895,697   | 1,895,697   | 1,895,697   | 1,895,697   | 1,895,697   | 1,895,697   | 1,895,697                      |
| Ending Working Capital                                     | 1,895,697   | 1,895,697    | 1,895,697    | 1,895,697    | 1,895,697   | 1,895,697   | 1,895,697   | 1,895,697   | 1,895,697   | 1,895,697   | 1,895,697   | 1,895,697   | 1,895,697                      |
| <b><u>SEDIMENT REMOVAL</u></b>                             |             |              |              |              |             |             |             |             |             |             |             |             |                                |
| Beginning Working Capital                                  | (7,079,141) | (7,079,141)  | (10,412,474) | (12,912,474) | (6,579,141) | (7,829,141) | (8,662,474) | (9,079,141) | (7,079,141) | (7,079,141) | (7,079,141) | (7,079,141) | (7,079,141)                    |
| Total Income                                               |             |              |              | 8,000,000    |             |             |             | 2,000,000   |             |             |             |             | 10,000,000                     |
| Total Expenses                                             |             | (3,333,333)  | (2,500,000)  | (1,666,667)  | (1,250,000) | (833,333)   | (416,667)   |             |             |             |             |             | (10,000,000)                   |
| Ending Working Capital                                     | (7,079,141) | (10,412,474) | (12,912,474) | (6,579,141)  | (7,829,141) | (8,662,474) | (9,079,141) | (7,079,141) | (7,079,141) | (7,079,141) | (7,079,141) | (7,079,141) | (7,079,141)                    |
| <b><u>FEATHER RIVER WEST LEVEE FINANCING AUTHORITY</u></b> |             |              |              |              |             |             |             |             |             |             |             |             |                                |
| Beginning Working Capital                                  | (600,890)   | (600,890)    | (600,890)    | (600,890)    | (600,890)   | (600,890)   | (600,890)   | (600,890)   | (600,890)   | (600,890)   | (553,250)   | (553,250)   | (600,890)                      |
| Total Income                                               |             |              |              |              |             |             |             |             |             | 47,640      |             |             | 47,640                         |
| Ending Working Capital                                     | (600,890)   | (600,890)    | (600,890)    | (600,890)    | (600,890)   | (600,890)   | (600,890)   | (600,890)   | (600,890)   | (553,250)   | (553,250)   | (553,250)   | (553,250)                      |
| <b><u>CITY OF OROVILLE</u></b>                             |             |              |              |              |             |             |             |             |             |             |             |             |                                |
| Beginning Working Capital                                  | 0           | 0            | 0            | 0            | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0                              |
| Ending Working Capital                                     | 0           | 0            | 0            | 0            | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0                              |
| <b><u>CAPITAL - EIP/UFRR</u></b>                           |             |              |              |              |             |             |             |             |             |             |             |             |                                |
| Beginning Working Capital*                                 | 25,563,644  | 25,563,644   | 25,553,227   | 25,542,811   | 21,538,278  | 21,527,862  | 21,517,445  | 21,507,028  | 21,496,612  | 20,039,204  | 20,028,788  | 20,018,371  | 25,563,644                     |
| Total Expenses                                             |             | (10,417)     | (10,417)     | (10,417)     | (10,417)    | (10,417)    | (10,417)    | (10,417)    | (10,417)    | (10,417)    | (10,417)    | (20,833)    | (125,000)                      |
| Ending Working Capital                                     | 25,563,644  | 25,553,227   | 25,542,811   | 25,532,394   | 21,527,862  | 21,517,445  | 21,507,028  | 21,496,612  | 21,486,195  | 20,028,788  | 20,018,371  | 19,997,538  | 25,438,644                     |
| <b><u>TOTAL CASH FLOW - 2026-27 FISCAL YEAR</u></b>        |             |              |              |              |             |             |             |             |             |             |             |             |                                |
| Beginning Working Capital*                                 | 20,052,792  | 19,225,114   | 15,171,606   | 11,269,430   | 11,853,366  | 11,012,214  | 9,218,600   | 8,114,757   | 15,399,003  | 13,086,731  | 11,411,768  | 12,128,936  | 20,052,792                     |
| Total Income                                               | -           | 1,035,107    | 353,105      | 8,000,000    | 1,369,130   | -           | 273,105     | 8,244,528   | 95,000      | 47,640      | 2,439,772   | 4,180,324   | 19,457,712                     |
| Total Expenses                                             | (827,678)   | (5,088,615)  | (4,255,281)  | (3,421,948)  | (2,210,281) | (1,793,615) | (1,376,948) | (960,281)   | (960,281)   | (1,722,604) | (1,722,604) | (2,650,207) | (26,990,344)                   |
| Ending Working Capital (Before Financing)                  | 7,135,341   | 6,491,029    | 4,811,611    | 3,132,192    | (377,213)   | (1,261,632) | (2,146,051) | (1,119,275) | (1,908,694) | (4,954,786) | (6,601,527) | (4,919,684) | (6,416,546)                    |
| Beginning Working Capital (After Financing)                | 20,052,792  | 19,225,114   | 15,171,606   | 11,269,430   | 11,853,366  | 11,012,214  | 9,218,600   | 8,114,757   | 15,399,003  | 13,086,731  | 11,411,768  | 12,128,936  | 20,052,792                     |
| Net Cash Flow                                              | (827,678)   | (4,053,508)  | (3,902,176)  | 4,578,052    | (841,152)   | (1,793,615) | (1,103,843) | 7,284,247   | (865,281)   | (1,674,963) | 717,168     | 1,530,117   | (952,632)                      |
| Repayment of Short and Long Term Debt                      | -           | -            | -            | -            | -           | -           | -           | -           | -           | -           | -           | -           | -                              |
| Interest Expense of Financing Activity                     | -           | -            | -            | (3,994,116)  | -           | -           | -           | -           | (1,446,991) | -           | -           | -           | (5,441,106)                    |
| Ending Working Capital (After Financing)                   | 19,225,114  | 15,171,606   | 11,269,430   | 11,853,366   | 11,012,214  | 9,218,600   | 8,114,757   | 15,399,003  | 13,086,731  | 11,411,768  | 12,128,936  | 13,659,053  | \$ 13,659,053                  |

| <b>ROUGH CASH FLOW SUMMARY - 2027-28 FY</b>                                 |              |               |                  |                |                 |                 |                |                 |              |              |              |              | <b>Available</b> |
|-----------------------------------------------------------------------------|--------------|---------------|------------------|----------------|-----------------|-----------------|----------------|-----------------|--------------|--------------|--------------|--------------|------------------|
|                                                                             | <b>July</b>  | <b>August</b> | <b>September</b> | <b>October</b> | <b>November</b> | <b>December</b> | <b>January</b> | <b>February</b> | <b>March</b> | <b>April</b> | <b>May</b>   | <b>June</b>  | <b>6/30/2028</b> |
| <b><u>OPERATIONS</u></b>                                                    |              |               |                  |                |                 |                 |                |                 |              |              |              |              |                  |
| Beginning Working Capital                                                   | 4,898,220    | 4,898,220     | 4,758,071        | 4,617,923      | 4,477,775       | 4,337,626       | 4,197,478      | 4,057,330       | 3,917,181    | 3,777,033    | 3,636,885    | 3,496,736    | 4,898,220        |
| Total Income                                                                |              |               |                  |                |                 |                 |                |                 |              |              |              | 900,000      | 900,000          |
| Total Expenses                                                              |              | (140,148)     | (140,148)        | (140,148)      | (140,148)       | (140,148)       | (140,148)      | (140,148)       | (140,148)    | (140,148)    | (140,148)    | (280,297)    | (1,681,780)      |
| Ending Working Capital                                                      | 4,898,220    | 4,758,071     | 4,617,923        | 4,477,775      | 4,337,626       | 4,197,478       | 4,057,330      | 3,917,181       | 3,777,033    | 3,636,885    | 3,496,736    | 4,116,440    | 4,116,440        |
| <b><u>CAPITAL - GENERAL CAPITAL FUND MANAGEMENT &amp; POST-EIP/UFRR</u></b> |              |               |                  |                |                 |                 |                |                 |              |              |              |              |                  |
| Beginning Working Capital                                                   | 26,069,954   | 26,069,954    | 26,069,954       | 26,149,954     | 26,149,954      | 26,149,954      | 26,149,954     | 26,149,954      | 30,483,288   | 30,483,288   | 30,483,288   | 32,649,954   | 26,069,954       |
| Total Income                                                                |              |               | 80,000           |                |                 |                 |                | 4,333,333       |              |              | 2,166,667    | -            | 6,580,000        |
| Ending Working Capital                                                      | 26,069,954   | 26,069,954    | 26,149,954       | 26,149,954     | 26,149,954      | 26,149,954      | 26,149,954     | 30,483,288      | 30,483,288   | 30,483,288   | 32,649,954   | 32,649,954   | 32,649,954       |
| <b><u>CAPITAL - FEDERAL PROJECT</u></b>                                     |              |               |                  |                |                 |                 |                |                 |              |              |              |              |                  |
| Beginning Working Capital                                                   | (9,696,861)  | (9,696,861)   | (9,696,861)      | (9,696,861)    | (9,696,861)     | (9,696,861)     | (9,696,861)    | (9,696,861)     | (9,696,861)  | (9,696,861)  | (9,696,861)  | (9,696,861)  | (9,696,861)      |
| Ending Working Capital                                                      | (9,696,861)  | (9,696,861)   | (9,696,861)      | (9,696,861)    | (9,696,861)     | (9,696,861)     | (9,696,861)    | (9,696,861)     | (9,696,861)  | (9,696,861)  | (9,696,861)  | (9,696,861)  | (9,696,861)      |
| <b><u>CAPITAL - STAKEHOLDER MANAGEMENT EFFORTS</u></b>                      |              |               |                  |                |                 |                 |                |                 |              |              |              |              |                  |
| Beginning Working Capital                                                   | 23,267       | 23,267        | 23,267           | 23,267         | 23,267          | 23,267          | 23,267         | 23,267          | 23,267       | 23,267       | 23,267       | 23,267       | 23,267           |
| Ending Working Capital                                                      | 23,267       | 23,267        | 23,267           | 23,267         | 23,267          | 23,267          | 23,267         | 23,267          | 23,267       | 23,267       | 23,267       | 23,267       | 23,267           |
| <b><u>CAPITAL - REGIONAL PLANNING EFFORTS</u></b>                           |              |               |                  |                |                 |                 |                |                 |              |              |              |              |                  |
| Beginning Working Capital                                                   | (438,342)    | (438,342)     | (446,176)        | (454,009)      | (426,842)       | (434,676)       | (442,509)      | (450,342)       | (418,176)    | (426,009)    | (433,842)    | (441,676)    | (438,342)        |
| Total Income                                                                |              |               |                  | 35,000         |                 |                 |                | 40,000          |              |              |              | 46,000       | 121,000          |
| Total Expenses                                                              | -            | (7,833)       | (7,833)          | (7,833)        | (7,833)         | (7,833)         | (7,833)        | (7,833)         | (7,833)      | (7,833)      | (7,833)      | (15,667)     | (94,000)         |
| Ending Working Capital                                                      | (438,342)    | (446,176)     | (454,009)        | (426,842)      | (434,676)       | (442,509)       | (450,342)      | (418,176)       | (426,009)    | (433,842)    | (441,676)    | (411,342)    | (411,342)        |
| <b><u>CAPITAL - EMERGENCY REPOSE EFFORTS</u></b>                            |              |               |                  |                |                 |                 |                |                 |              |              |              |              |                  |
| Beginning Working Capital                                                   | (69,991)     | (69,991)      | (69,991)         | (69,991)       | (69,991)        | (69,991)        | (69,991)       | (69,991)        | (69,991)     | (69,991)     | (69,991)     | (69,991)     | (69,991)         |
| Ending Working Capital                                                      | (69,991)     | (69,991)      | (69,991)         | (69,991)       | (69,991)        | (69,991)        | (69,991)       | (69,991)        | (69,991)     | (69,991)     | (69,991)     | (69,991)     | (69,991)         |
| <b><u>CAPITAL - OROVILLE WILDLIFE AREA (RESTORATION)</u></b>                |              |               |                  |                |                 |                 |                |                 |              |              |              |              |                  |
| Beginning Working Capital                                                   | (1,911,068)  | (1,911,068)   | (2,911,068)      | (3,911,068)    | (4,911,068)     | (2,411,068)     | (3,411,068)    | (4,411,068)     | (911,068)    | (1,911,068)  | (2,911,068)  | (3,911,068)  | (1,911,068)      |
| Total Income                                                                |              |               |                  |                | 3,500,000       |                 |                | 4,500,000       |              |              |              | 6,000,000    | 14,000,000       |
| Total Expenses                                                              |              | (1,000,000)   | (1,000,000)      | (1,000,000)    | (1,000,000)     | (1,000,000)     | (1,000,000)    | (1,000,000)     | (1,000,000)  | (1,000,000)  | (1,000,000)  | (2,000,000)  | (12,000,000)     |
| Ending Working Capital                                                      | (1,911,068)  | (2,911,068)   | (3,911,068)      | (4,911,068)    | (2,411,068)     | (3,411,068)     | (4,411,068)    | (911,068)       | (1,911,068)  | (2,911,068)  | (3,911,068)  | 88,932       | 88,932           |
| <b><u>CAPITAL - LAUREL CYPRESS FSRP</u></b>                                 |              |               |                  |                |                 |                 |                |                 |              |              |              |              |                  |
| Beginning Working Capital                                                   | (1,776,671)  | (1,776,671)   | (1,776,671)      | (1,776,671)    | (1,776,671)     | (1,776,671)     | (1,776,671)    | (1,776,671)     | (1,776,671)  | (1,776,671)  | (1,776,671)  | (1,776,671)  | (1,776,671)      |
| Ending Working Capital                                                      | (1,776,671)  | (1,776,671)   | (1,776,671)      | (1,776,671)    | (1,776,671)     | (1,776,671)     | (1,776,671)    | (1,776,671)     | (1,776,671)  | (1,776,671)  | (1,776,671)  | (1,776,671)  | (1,776,671)      |
| <b><u>CAPITAL - TUDOR FRR</u></b>                                           |              |               |                  |                |                 |                 |                |                 |              |              |              |              |                  |
| Beginning Working Capital                                                   | (17,208,280) | (17,208,280)  | (17,208,280)     | (17,208,280)   | (17,208,280)    | (17,208,280)    | (17,208,280)   | (17,208,280)    | (17,208,280) | (17,208,280) | (17,208,280) | (17,208,280) | (17,208,280)     |
| Ending Working Capital                                                      | (17,208,280) | (17,208,280)  | (17,208,280)     | (17,208,280)   | (17,208,280)    | (17,208,280)    | (17,208,280)   | (17,208,280)    | (17,208,280) | (17,208,280) | (17,208,280) | (17,208,280) | (17,208,280)     |
| <b><u>GBSP - GRIDLEY BRIDGE (IMPLEMENTATION)</u></b>                        |              |               |                  |                |                 |                 |                |                 |              |              |              |              |                  |
| Beginning Working Capital                                                   | (73,099)     | (73,099)      | (73,099)         | (73,099)       | (73,099)        | (73,099)        | (73,099)       | (73,099)        | (73,099)     | (73,099)     | (73,099)     | (73,099)     | (73,099)         |
| Ending Working Capital                                                      | (73,099)     | (73,099)      | (73,099)         | (73,099)       | (73,099)        | (73,099)        | (73,099)       | (73,099)        | (73,099)     | (73,099)     | (73,099)     | (73,099)     | (73,099)         |
| <b><u>CAPITAL - ULOP &amp; ACCREDITATION</u></b>                            |              |               |                  |                |                 |                 |                |                 |              |              |              |              |                  |
| Beginning Working Capital                                                   | (6,844)      | (6,844)       | (6,844)          | (6,844)        | (6,844)         | (6,844)         | (6,844)        | (6,844)         | (6,844)      | (6,844)      | (6,844)      | (6,844)      | (6,844)          |
| Ending Working Capital                                                      | (6,844)      | (6,844)       | (6,844)          | (6,844)        | (6,844)         | (6,844)         | (6,844)        | (6,844)         | (6,844)      | (6,844)      | (6,844)      | (6,844)      | (6,844)          |

**ROUGH CASH FLOW SUMMARY - 2027-28 FY**

|                                                            | July        | August      | September   | October     | November     | December     | January      | February    | March        | April        | May          | June        | Available<br>6/30/2028 |
|------------------------------------------------------------|-------------|-------------|-------------|-------------|--------------|--------------|--------------|-------------|--------------|--------------|--------------|-------------|------------------------|
| <b><u>CAPITAL - SUTTER BYPASS/SMALL COMMUNITIES</u></b>    |             |             |             |             |              |              |              |             |              |              |              |             |                        |
| Beginning Working Capital                                  | (412,076)   | (412,076)   | (573,876)   | (735,676)   | (897,476)    | (1,059,276)  | (92,241)     | (92,241)    | (92,241)     | (92,241)     | (92,241)     | (92,241)    | (412,076)              |
| Total Income                                               |             |             |             |             |              | 1,128,835    |              |             |              |              |              |             | 1,128,835              |
| Total Expenses                                             |             | (161,800)   | (161,800)   | (161,800)   | (161,800)    | (161,800)    |              |             |              |              |              |             | (809,000)              |
| Ending Working Capital                                     | (412,076)   | (573,876)   | (735,676)   | (897,476)   | (1,059,276)  | (92,241)     | (92,241)     | (92,241)    | (92,241)     | (92,241)     | (92,241)     | (92,241)    | (92,241)               |
| <b><u>FLOOD FIGHTING EFFORTS</u></b>                       |             |             |             |             |              |              |              |             |              |              |              |             |                        |
| Beginning Working Capital                                  | 1,895,697   | 1,895,697   | 1,895,697   | 1,895,697   | 1,895,697    | 1,895,697    | 1,895,697    | 1,895,697   | 1,895,697    | 1,895,697    | 1,895,697    | 1,895,697   | 1,895,697              |
| Ending Working Capital                                     | 1,895,697   | 1,895,697   | 1,895,697   | 1,895,697   | 1,895,697    | 1,895,697    | 1,895,697    | 1,895,697   | 1,895,697    | 1,895,697    | 1,895,697    | 1,895,697   | 1,895,697              |
| <b><u>SEDIMENT REMOVAL</u></b>                             |             |             |             |             |              |              |              |             |              |              |              |             |                        |
| Beginning Working Capital                                  | (7,079,141) | (7,079,141) | (7,079,141) | (7,079,141) | (7,079,141)  | (7,079,141)  | (7,079,141)  | (7,079,141) | (7,079,141)  | (7,079,141)  | (7,079,141)  | (7,079,141) | (7,079,141)            |
| Ending Working Capital                                     | (7,079,141) | (7,079,141) | (7,079,141) | (7,079,141) | (7,079,141)  | (7,079,141)  | (7,079,141)  | (7,079,141) | (7,079,141)  | (7,079,141)  | (7,079,141)  | (7,079,141) | (7,079,141)            |
| <b><u>FEATHER RIVER WEST LEVEE FINANCING AUTHORITY</u></b> |             |             |             |             |              |              |              |             |              |              |              |             |                        |
| Beginning Working Capital                                  | (553,250)   | (553,250)   | (553,250)   | (553,250)   | (553,250)    | (553,250)    | (553,250)    | (553,250)   | (553,250)    | (553,250)    | (505,609)    | (505,609)   | (553,250)              |
| Total Income                                               |             |             |             |             |              |              |              |             |              | 47,640       |              |             | 47,640                 |
| Ending Working Capital                                     | (553,250)   | (553,250)   | (553,250)   | (553,250)   | (553,250)    | (553,250)    | (553,250)    | (553,250)   | (553,250)    | (505,609)    | (505,609)    | (505,609)   | (505,609)              |
| <b><u>CITY OF OROVILLE</u></b>                             |             |             |             |             |              |              |              |             |              |              |              |             |                        |
| Beginning Working Capital                                  | 0           | 0           | 0           | 0           | 0            | 0            | 0            | 0           | 0            | 0            | 0            | 0           | 0                      |
| Ending Working Capital                                     | 0           | 0           | 0           | 0           | 0            | 0            | 0            | 0           | 0            | 0            | 0            | 0           | 0                      |
| <b><u>CAPITAL - EIP/UFRR</u></b>                           |             |             |             |             |              |              |              |             |              |              |              |             |                        |
| Beginning Working Capital*                                 | 19,997,538  | 19,997,538  | 19,997,538  | 19,997,538  | 15,940,547   | 15,940,547   | 15,940,547   | 15,940,547  | 15,940,547   | 14,558,806   | 14,558,806   | 14,558,806  | 19,997,538             |
| Ending Working Capital                                     | 19,997,538  | 19,997,538  | 19,997,538  | 19,997,538  | 15,940,547   | 15,940,547   | 15,940,547   | 15,940,547  | 15,940,547   | 14,558,806   | 14,558,806   | 14,558,806  | 19,997,538             |
| <b><u>TOTAL CASH FLOW - 2027-28 FISCAL YEAR</u></b>        |             |             |             |             |              |              |              |             |              |              |              |             |                        |
| Beginning Working Capital*                                 | 13,659,053  | 13,659,053  | 12,349,271  | 11,119,490  | 5,787,717    | 7,977,936    | 7,796,989    | 6,649,007   | 14,374,359   | 11,844,636   | 10,744,295   | 11,762,980  | 13,659,053             |
| Total Income                                               | -           | -           | 80,000      | 35,000      | 3,500,000    | 1,128,835    | -            | 8,873,333   | -            | 47,640       | 2,166,667    | 6,946,000   | 16,197,475             |
| Total Expenses                                             | -           | (1,309,782) | (1,309,782) | (1,309,782) | (1,309,782)  | (1,309,782)  | (1,147,982)  | (1,147,982) | (1,147,982)  | (1,147,982)  | (1,147,982)  | (2,295,963) | (14,584,780)           |
| Ending Working Capital (Before Financing)                  | (4,919,684) | (6,067,666) | (7,215,648) | (8,328,630) | (10,033,602) | (11,181,583) | (12,329,565) | (8,937,547) | (10,085,528) | (12,567,610) | (13,715,592) | (9,065,555) | (10,292,597)           |
| Beginning Working Capital (After Financing)                | 13,659,053  | 13,659,053  | 12,349,271  | 11,119,490  | 5,787,717    | 7,977,936    | 7,796,989    | 6,649,007   | 14,374,359   | 11,844,636   | 10,744,295   | 11,762,980  | 13,659,053             |
| Net Cash Flow                                              | -           | (1,309,782) | (1,229,782) | (1,274,782) | 2,190,218    | (180,947)    | (1,147,982)  | 7,725,352   | (1,147,982)  | (1,100,341)  | 1,018,685    | 4,650,037   | 8,192,695              |
| Repayment of Short and Long Term Debt                      | -           | -           | -           | -           | -            | -            | -            | -           | -            | -            | -            | -           | -                      |
| Interest Expense of Financing Activity                     | -           | -           | -           | (4,056,991) | -            | -            | -            | -           | (1,381,741)  | -            | -            | -           | (5,438,731)            |
| Ending Working Capital (After Financing)                   | 13,659,053  | 12,349,271  | 11,119,490  | 5,787,717   | 7,977,936    | 7,796,989    | 6,649,007    | 14,374,359  | 11,844,636   | 10,744,295   | 11,762,980   | 16,413,017  | \$ 16,413,017          |

PROOF OF PUBLICATION

**APPEAL-DEMOCRAT**

1530 Ellis Lake Drive, Marysville, CA 95901 \* (530) 749-4700

STATE OF CALIFORNIA \* Counties of Yuba and Sutter

I am not a party to, nor interested in the above entitled matter. I am the principal clerk of the printer and publisher of THE APPEAL-DEMOCRAT, a newspaper of general circulation, printed and published in the City of Marysville, County of Yuba, to which Newspaper has been adjudged a newspaper of general circulation by The Superior Court of the County of Yuba, State of California under the date of November 9, 1951, No. 11481, and County of Sutter to which Newspaper has been adjudged a newspaper of general circulation by the Superior Court of the County of Sutter, State of California under the date of May 17, 1999, Case No. CVPT99-0819. The Notice, of which the annexed is a copy, appeared in said newspaper on the following dates:

May 31, 2025

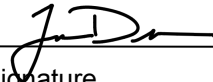
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I declare under penalty of perjury that the foregoing is true and correct.

June 3, 2025

Date

Signature



Sutter Butte Flood Control Agency

Notice of Public Hearing

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**COPY:**

**NOTICE OF PUBLIC HEARING**

**NOTICE OF PUBLIC HEARING OF THE SUTTER BUTTE FLOOD CONTROL AGENCY BOARD OF DIRECTORS ADOPTION OF AN AMENDED BUDGET FOR FISCAL YEARS 2024-28**

**NOTICE IS HEREBY GIVEN** that the Sutter Butte Flood Control Agency Board of Directors plans to hold a public hearing at 1 p.m. on Wednesday, June 11, 2025 for the purpose of receiving written and oral comment from the public on the adoption of Amended Fiscal Years 2023-28, preparatory to making a final determination. **NOTICE IS FURTHER GIVEN** that at said time and place any citizen may appear and be heard regarding the increase, decrease or omission of any item in the budget, or for the inclusion of additional items. All proposals for the increase or inclusion of additional items shall be submitted in writing to the Board Clerk before the close of the public hearing. **NOTICE IS FURTHER GIVEN** that the Budget is available for public inspection weekdays from 8am-4:30pm at the Sutter Butte Flood Control Agency Office by appointment only; at 1445 Butte House Road, Suite B, Yuba City, CA. All interested citizens are encouraged to attend the hearing and provide written and oral comments or suggestions concerning the Budget.

May 31, 2025

Ad#00307752



# Sutter Butte Flood Control Agency

*A Partnership for Flood Safety*

June 11, 2025

**TO:** Board of Directors

**FROM:** Michael Bessette, Executive Director  
Seth Wurzel, Budget Manager

**SUBJECT:** Receive and File Monthly Financial Reports (April 2025)

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## **Recommendation**

Staff recommends that the Board receive and file the April 2025 Financial Reports and receive staff's monthly financial report update.

## **Background**

Staff will provide a brief presentation of SBFCA's current financial position and financial activities at the Board meeting and will be prepared to answer any questions. For this report, staff is presenting financial information for April 2025. Staff's oral presentation will cover the financial activities of the Agency through April 2025.

The monthly financial reports include the following information:

- Current Working Capital Position: The reports provide an update as to the liquidity of the Agency and ability to cover current obligations. This information is presented within the monthly financial reports prepared in coordination with Yuba City finance staff. The current and past months' financial reports reflect the financial information as of April 2025. The information presented is compared to the Final Amended Final Budget for 2024/25.

## **Fiscal Impact**

This is an informational item with no fiscal impact.

## **Attachments**

Yuba City Finance Department Memorandum, June 11, 2025 re: Monthly Financial Report: April 2025



Yuba City  
Finance Department  
*Memorandum*

**Date:** June 11, 2025

**To:** Board Members, Sutter Butte Flood Control Agency  
Michael Bessette, Executive Director

**From:** Diona Pope *DP*  
Agency Treasurer / Yuba City Finance Director

**Subject:** Monthly Financial Report: April 2025

Attached is the Monthly Financial Report for the Sutter Butte Flood Control Agency for the month of April covering fiscal year 2024-25. This Monthly Financial Report includes the following information prepared by SBFCA:

- Total working capital reconciliation: A reconciliation of total working capital for fiscal year 2024-25 through April 2025 as compared to the amended SBFCA Budget is shown. The statement also shows the cumulative expenditures and revenues incurred through April 30, 2025, for fiscal year 2024-25. The total preliminary working capital for the Agency as of April 30, 2025, is \$23,597,272 (**Exhibit A**).

For fiscal year 2024-25 through April, the total amount of revenue received through grants from the State of California and assessment collection included in the working capital totals \$6,692,732. This represents combined Proposition 1E revenue for the EIP/UFRR, Small Communities, Regional Planning, and various OWA projects and Proposition 13 revenue for the Feasibility Study.

SBFCA has drawn the balance of its 2013 Assessment Revenue Bond proceeds. Since final draw on the proceeds in October 2014, additional interest has been received into the Project Fund. The balance of the Project Fund as of April 30<sup>th</sup>, 2025, is \$0. After the remaining balance contributed toward the debt service payment this month, the balance of the 2015 Assessment Revenue Bond proceeds remaining with the Trustee is \$0 as of April 30, 2025.

- Summary statement of cumulative activities for fiscal year 2024-25 through April 2025: This statement shows the expenditures by fund and by the major expenditure category – Operations & Capital (USACE Study, EIP, Stakeholder Management, Regional Planning, Emergency Response Planning, etc.). This statement also shows the amounts received and expended through April 2025, as compared to the Final Amended SBFCA Budget for fiscal year 2024-25. This statement has been reconciled by SBFCA staff to the City of Yuba City's financial system (**Exhibit B**).

**SBFCA Monthly Financial Report: April 2025**  
**June 11, 2025**

Check registers reflecting all checks issued on behalf of the Agency for the fiscal year 2024-25 April 2025 are also included.

This correspondence is informational only. Please review and file.

Thank you.

## SBFCA BUDGET TOTAL WORKING CAPITAL RECONCILIATION

| <u>Line Item Description</u>                        | FY 2024/25                    |                            |                           |
|-----------------------------------------------------|-------------------------------|----------------------------|---------------------------|
|                                                     | Amended<br>2024-25 Budget [1] | Month Ending<br>April 2025 | Rec'd/Invoiced<br>to Date |
| <b>Working Capital Beginning of Period</b>          |                               |                            |                           |
| Operational Fund 730                                | 6,928,124                     | 6,928,124                  | 6,855,871                 |
| Capital Fund 731 - USACE Study                      | (9,259,515)                   | (9,259,515)                | (9,617,247)               |
| Capital Fund 731 - Capital Fund Management          | 1,402,965                     | 6,859,100                  | 6,859,100                 |
| Capital Fund 731 - EIP/UFRR                         | 40,540,394                    | 35,092,971                 | 35,186,836                |
| Capital Fund 731 - Stakeholder                      | 23,267                        | 23,267                     | 23,267                    |
| Capital Fund 731 - RFMP                             | (601,290)                     | (601,360)                  | (600,871)                 |
| Capital Fund 731 - OWA                              | (875,694)                     | (979,604)                  | (929,264)                 |
| Capital Fund 731 - ER Planning                      | (69,991)                      | (69,991)                   | (69,991)                  |
| Capital Fund 731 - Gridley Bridge                   | (73,099)                      | (73,099)                   | (73,099)                  |
| Capital Fund 731 - FSRP                             | (1,776,671)                   | (1,776,671)                | (1,776,671)               |
| Capital Fund 731 - FRWLP Phase II                   | (1,482,543)                   | (1,478,280)                | (1,502,434)               |
| Capital Fund 731- ULOP                              | (6,844)                       | (6,844)                    | (6,844)                   |
| Capital Fund 731 - Small Communities/Sutter Bypass  | (1,235,507)                   | (1,235,507)                | (1,235,507)               |
| Capital Fund 731 - Flood & Emergency                | 1,895,697                     | 1,895,697                  | 1,895,697                 |
| Capital Fund 731 - Sediment Removal                 | (7,589,897)                   | (7,589,897)                | (7,593,171)               |
| Capital Fund 731 - FRWLFA                           | (690,049)                     | (690,049)                  | (695,195)                 |
| Capital Fund 731 - City of Oroville                 | (6,407)                       | (6,407)                    | (9,991)                   |
| <b>Total Beginning of Period</b>                    | <b>27,122,940</b>             | <b>27,031,935</b>          | <b>26,710,485</b>         |
| <b>Transfers</b>                                    |                               |                            |                           |
| Operational Fund 730                                |                               |                            |                           |
| Capital Fund 731                                    |                               |                            |                           |
| Subtotal Capital Fund                               |                               |                            |                           |
| <b>Net Transfers</b>                                |                               |                            |                           |
| <b>Revenues</b>                                     |                               |                            |                           |
| Operational Fund 730                                | 750,000                       | 750,000                    | 750,000                   |
| Capital Fund 731                                    |                               |                            |                           |
| Capital Fund 731 - USACE Study                      | -                             | 184,154                    | 184,154                   |
| Capital Fund 731 - Capital Fund Management          | 5,830,000                     | 3,776,789                  | 5,926,789                 |
| Capital Fund 731 - EIP/UFRR (State)                 | 2,668,486                     | -                          | 2,661,804                 |
| Capital Fund 731 - RFMP                             | 235,000                       | 128,568                    | 210,687                   |
| Capital Fund 731 - OWA                              | 4,824,733                     | 945,467                    | 1,377,520                 |
| Capital Fund 731 - FRWLP Tudor Phase II             | -                             | -                          | -                         |
| Capital Fund 731 - Small Communities/Sutter Bypass  | 1,800,000                     | 707,040                    | 979,131                   |
| Capital Fund 731 - Sediment Removal                 | 824,528                       | 144,214                    | 358,815                   |
| Capital Fund 731 - FRWLFA                           | 50,000                        | 47,640                     | 47,640                    |
| Capital Fund 731 - City of Oroville                 | 32,525                        | 8,860                      | 13,500                    |
| Subtotal Capital Fund                               | 16,265,271                    | 5,942,732                  | 11,760,042                |
| <b>Total Revenues Operating &amp; Capital</b>       | <b>17,015,271</b>             | <b>6,692,732</b>           | <b>12,510,042</b>         |
| <b>Expenses</b>                                     |                               |                            |                           |
| Operational Fund 730                                | 1,452,785                     | 457,833                    | 503,124                   |
| Capital Fund 731                                    |                               |                            |                           |
| Capital Fund 731 - USACE Study                      | 621,500                       | 451,016                    | 451,016                   |
| Capital Fund 731 - Capital Fund Management          | 41,275                        | -                          | -                         |
| Capital Fund 731 - EIP/UFRR                         | 897,600                       | 788,459                    | 793,629                   |
| Capital Fund 731 - RFMP                             | 173,982                       | 32,908                     | 45,690                    |
| Capital Fund 731 - OWA                              | 1,864,078                     | 1,385,910                  | 1,611,870                 |
| Capital Fund 731- FSRP                              | -                             | -                          | -                         |
| Capital Fund 731 - FRWLP Tudor Phase II             | 3,100,000                     | 790,546                    | 818,265                   |
| Capital Fund 731 - Small Communities/Sutter Bypass  | 614,525                       | 536,052                    | 565,828                   |
| Capital Fund 731 - Sediment Removal                 | 348,060                       | 224,898                    | 225,015                   |
| Capital Fund 731 - FRWLFA                           | 6,122                         | 6,122                      | 6,122                     |
| Capital Fund 731 - City of Oroville                 | 10,600                        | 5,795                      | 6,164                     |
| Subtotal Capital Fund                               | 7,677,742                     | 4,221,705                  | 4,523,601                 |
| <b>Total Expenses Operating &amp; Capital</b>       | <b>9,130,527</b>              | <b>4,679,539</b>           | <b>5,026,725</b>          |
| <b>Financing Activities [2]</b>                     |                               |                            |                           |
| Debt Service on Outstanding Debt (Principle Amount) | (2,255,000)                   | (2,255,000)                | (2,255,000)               |
| Debt Service on Outstanding Debt (Interest Amount)  | (3,192,856)                   | (3,192,856)                | (3,192,856)               |
| <b>Net Financing Activities</b>                     | <b>(5,447,856)</b>            | <b>(5,447,856)</b>         | <b>(5,447,856)</b>        |
| <b>Working Capital End of Period</b>                |                               |                            |                           |
| Operational Fund 730                                | 6,225,339                     | 7,220,290                  | 7,102,747                 |
| Capital Fund 731 - USACE Study                      | (9,881,015)                   | (9,526,377)                | (9,884,109)               |
| Capital Fund 731 - Capital Fund Management          | 1,743,834                     | 10,635,889                 | 12,785,889                |
| Capital Fund 731 - EIP/UFRR                         | 42,311,279                    | 28,856,656                 | 31,607,155                |
| Capital Fund 731 - Stakeholder                      | 23,267                        | 23,267                     | 23,267                    |
| Capital Fund 731 - RFMP                             | (540,272)                     | (505,700)                  | (435,874)                 |
| Capital Fund 731 - OWA                              | 2,084,961                     | (1,420,048)                | (1,163,614)               |
| Capital Fund 731 - ER Planning                      | (69,991)                      | (69,991)                   | (69,991)                  |
| Capital Fund 731 - Gridley Bridge                   | (73,099)                      | (73,099)                   | (73,099)                  |
| Capital Fund 731 - FSRP                             | (1,776,671)                   | (1,776,671)                | (1,776,671)               |
| Capital Fund 731 - FRWLP Phase II                   | (4,582,543)                   | (2,268,825)                | (2,320,699)               |
| Capital Fund 731- ULOP                              | (6,844)                       | (6,844)                    | (6,844)                   |
| Capital Fund 731 - Small Communities/Sutter Bypass  | (50,032)                      | (1,064,519)                | (822,204)                 |
| Capital Fund 731 - Flood & Emergency                | 1,895,697                     | 1,895,697                  | 1,895,697                 |
| Capital Fund 731 - Sediment Removal                 | (7,113,429)                   | (7,670,581)                | (7,459,371)               |
| Capital Fund 731 - FRWLFA                           | (646,171)                     | (648,531)                  | (653,677)                 |
| Capital Fund 731 - City of Oroville                 | 15,518                        | (3,342)                    | (2,655)                   |
| <b>Total End of Period</b>                          | <b>29,559,828</b>             | <b>23,597,272</b>          | <b>28,745,946</b>         |
| <b>Working Capital Net of Trustee Funds</b>         |                               | <b>\$23,597,272</b>        |                           |

[1] Reflects Board Approved Amended Budget June 12, 2024.

[2] Financing Activities are reflected in the Capital Fund EIP Ending Working Capital Balance

[3] Reconciliation based on ledger dated 02/14/2025.



SUNGARD PENTAMATION, INC.  
 DATE: 05/14/2025  
 TIME: 10:44:17

CITY OF YUBA CITY  
 CHECK REGISTER - BY FUND

PAGE NUMBER: 1  
 ACCTPA21

SELECTION CRITERIA: transact.yr='25' and transact.period='10' and transact.fund between '730' and '732'  
 ACCOUNTING PERIOD: 11/25

FUND - 730 - FLOOD CONTROL AGENCY

| CASH ACCT          | CHECK NO | ISSUE DT | VENDOR                     | FUND/DEPT | ACCNT | DESCRIPTION         | SALES TAX | AMOUNT    |
|--------------------|----------|----------|----------------------------|-----------|-------|---------------------|-----------|-----------|
| 10100              | 302229   | 04/03/25 | 301931 PETERSON, BRUSTAD,  | 7350      | 63201 | SBFCA/FEBRUARY 2025 | 0.00      | 531.50    |
| 10100              | 302253   | 04/10/25 | 300739 ADVANCED DOCUMENT C | 7350      | 62601 | SBFCA/MARCH 2025    | 0.00      | 29.31     |
| 10100              | 302372   | 04/10/25 | 302252 U.S. BANK CORP PAYM | 7350      | 62501 | TY/WATER DELIVERY   | 0.00      | 10.80     |
| 10100              | 302372   | 04/10/25 | 302252 U.S. BANK CORP PAYM | 7350      | 62201 | TY/TELEPHONE SERVIC | 0.00      | 330.86    |
| 10100              | 302372   | 04/10/25 | 302252 U.S. BANK CORP PAYM | 7350      | 63201 | TY/PGE RENTAL       | 0.00      | 139.41    |
| 10100              | 302372   | 04/10/25 | 302252 U.S. BANK CORP PAYM | 7350      | 62801 | TY/BOARD LUNCH      | 0.00      | 134.40    |
| 10100              | 302372   | 04/10/25 | 302252 U.S. BANK CORP PAYM | 7350      | 62201 | TY/TELEPHONE SERVIC | 0.00      | 131.59    |
| TOTAL CHECK        |          |          |                            |           |       |                     | 0.00      | 747.06    |
| 10100              | 302373   | 04/10/25 | 201582 U.S. BANK EQUIPMENT | 7350      | 63201 | SBFCA/MARCH 2025    | 0.00      | 115.88    |
| 10100              | 302461   | 04/17/25 | 304991 MICHAEL BESSETTE    | 7350      | 62801 | SBFCA/MARCH 2025    | 0.00      | 107.59    |
| 10100              | 302520   | 04/17/25 | 308355 YUBA RIVER MOLDING  | 7350      | 63201 | SBFCA/MAY 2025 RENT | 0.00      | 1,800.00  |
| 10100              | 302522   | 04/25/25 | 308404 A&R JANITORIAL SERV | 7350      | 62701 | SBFCA/MARCH 2025    | 0.00      | 150.00    |
| 10100              | 302549   | 04/25/25 | 307531 BADAWI & ASSOCIATES | 7350      | 62701 | SBFCA/2024 AUDIT    | 0.00      | 1,257.50  |
| 10100              | 302605   | 04/25/25 | 304090 KIM FLOYD COMMUNICA | 7350      | 62701 | SBFCA/FEB-MAR2025   | 0.00      | 2,096.25  |
| 10100              | 302656   | 04/25/25 | 306094 REEB GOVERNMENT REL | 7350      | 62701 | SBFCA/APRIL 2025    | 0.00      | 4,000.00  |
| 10100              | 302680   | 04/25/25 | 63597 WILLLDAN FINANCIAL S | 7350      | 62701 | SBFCA/MARCH 2025    | 0.00      | 1,100.00  |
| 10100              | 302701   | 05/01/25 | 306369 BIDWELL CONSULTING  | 7350      | 62799 | SBFCA/JANUARY 2025  | 0.00      | 3,360.00  |
| 10100              | 302743   | 05/01/25 | 305409 LARSEN WURZEL & ASS | 7350      | 62701 | SBFCA/MARCH 2025    | 0.00      | 1,905.62  |
| TOTAL CASH ACCOUNT |          |          |                            |           |       |                     | 0.00      | 17,200.71 |
| TOTAL FUND         |          |          |                            |           |       |                     | 0.00      | 17,200.71 |

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SELECTION CRITERIA: transact.yr='25' and transact.period='10' and transact.fund between '730' and '732'  
 ACCOUNTING PERIOD: 11/25

FUND - 731 - SBFCA CAPITAL FUND

| CASH ACCT   | CHECK NO | ISSUE DT   | VENDOR | FUND/DEPT           | ACCNT  | DESCRIPTION         | SALES TAX | AMOUNT      |
|-------------|----------|------------|--------|---------------------|--------|---------------------|-----------|-------------|
| 10100       | 302107   | V 03/28/25 | 309534 | R&F ENGINEERING, IN | 997072 | SBFCA/JAN,FEB2025   | 0.00      | -14,498.50  |
| 10100       | 302107   | V 03/28/25 | 309534 | R&F ENGINEERING, IN | 996001 | SBFCA/JAN,FEB2025   | 0.00      | -9,164.62   |
| 10100       | 302107   | V 03/28/25 | 309534 | R&F ENGINEERING, IN | 997071 | SBFCA/JAN,FEB2025   | 0.00      | -18,912.00  |
| 10100       | 302107   | V 03/28/25 | 309534 | R&F ENGINEERING, IN | 991067 | SBFCA/JAN,FEB2025   | 0.00      | -72,409.40  |
| 10100       | 302107   | V 03/28/25 | 309534 | R&F ENGINEERING, IN | 997013 | SBFCA/JAN,FEB2025   | 0.00      | -2,845.53   |
| 10100       | 302107   | V 03/28/25 | 309534 | R&F ENGINEERING, IN | 997013 | SBFCA/JAN,FEB2025   | 0.00      | -98,899.25  |
| 10100       | 302107   | V 03/28/25 | 309534 | R&F ENGINEERING, IN | 997013 | SBFCA/JAN,FEB2025   | 0.00      | -3,455.00   |
| 10100       | 302107   | V 03/28/25 | 309534 | R&F ENGINEERING, IN | 997009 | SBFCA/FEN,FEB2025   | 0.00      | -9,218.87   |
| 10100       | 302107   | V 03/28/25 | 309534 | R&F ENGINEERING, IN | 995001 | SBFCA/JAN,FEB2025   | 0.00      | -29,021.28  |
| 10100       | 302107   | V 03/28/25 | 309534 | R&F ENGINEERING, IN | 997008 | SBFCA/FEN,FEB2025   | 0.00      | -7,164.63   |
| 10100       | 302107   | V 03/28/25 | 309534 | R&F ENGINEERING, IN | 997007 | SBFCA/JAN,FEB2025   | 0.00      | -39,819.75  |
| 10100       | 302107   | V 03/28/25 | 309534 | R&F ENGINEERING, IN | 997007 | SBFCA/JAN,FEB2025   | 0.00      | -446.00     |
| 10100       | 302107   | V 03/28/25 | 309534 | R&F ENGINEERING, IN | 997007 | SBFCA/JAN,FEB2025   | 0.00      | -6,929.00   |
| 10100       | 302107   | V 03/28/25 | 309534 | R&F ENGINEERING, IN | 997006 | SBFCA/JAN,FEB2025   | 0.00      | -1,509.00   |
| 10100       | 302107   | V 03/28/25 | 309534 | R&F ENGINEERING, IN | 997002 | SBFCA/JAN,FEB2025   | 0.00      | -555.00     |
| 10100       | 302107   | V 03/28/25 | 309534 | R&F ENGINEERING, IN | 997002 | SBFCA/JAN,FEB2025   | 0.00      | -6,226.50   |
| 10100       | 302107   | V 03/28/25 | 309534 | R&F ENGINEERING, IN | 997002 | SBFCA/JAN,FEB2025   | 0.00      | -5,205.00   |
| TOTAL CHECK |          |            |        |                     |        |                     | 0.00      | -326,279.33 |
| 10100       | 302266   | 04/10/25   | 306923 | CAPRI & CLAY, INC.  | 996001 | SBFCA/MARCH 2025    | 0.00      | 2,500.00    |
| 10100       | 302286   | 04/10/25   | 301265 | DOWNEY BRAND ATTORN | 992009 | SBFCA/FEBRUARY 2025 | 0.00      | 1,137.50    |
| 10100       | 302290   | 04/10/25   | 305243 | DYNAMIC IMAGING     | 997072 | SBFCA/MARCH 2025    | 0.00      | 205.16      |
| 10100       | 302292   | 04/10/25   | 306396 | ECORP CONSULTING, I | 996001 | SBFCA/FEBRUARY 2025 | 0.00      | 20.85       |
| 10100       | 302292   | 04/10/25   | 306396 | ECORP CONSULTING, I | 997072 | SBFCA/FEBRUARY 2025 | 0.00      | 3,120.52    |
| 10100       | 302292   | 04/10/25   | 306396 | ECORP CONSULTING, I | 996001 | SBFCA/FEBRUARY 2025 | 0.00      | 12.84       |
| 10100       | 302292   | 04/10/25   | 306396 | ECORP CONSULTING, I | 997013 | SBFCA/FEBRUARY 2025 | 0.00      | 3,478.84    |
| 10100       | 302292   | 04/10/25   | 306396 | ECORP CONSULTING, I | 995001 | SBFCA/FEBRUARY 2025 | 0.00      | 40.67       |
| 10100       | 302292   | 04/10/25   | 306396 | ECORP CONSULTING, I | 995001 | SBFCA/FEBRUARY 2025 | 0.00      | 75.12       |
| 10100       | 302292   | 04/10/25   | 306396 | ECORP CONSULTING, I | 996001 | SBFCA/FEBRUARY 2025 | 0.00      | 29.63       |
| 10100       | 302292   | 04/10/25   | 306396 | ECORP CONSULTING, I | 997009 | SBFCA/FEBRUARY 2025 | 0.00      | 10,199.63   |
| 10100       | 302292   | 04/10/25   | 306396 | ECORP CONSULTING, I | 997007 | SBFCA/FEBRUARY 2025 | 0.00      | 968.21      |
| 10100       | 302292   | 04/10/25   | 306396 | ECORP CONSULTING, I | 997008 | SBFCA/FEBRUARY 2025 | 0.00      | 7,926.85    |
| 10100       | 302292   | 04/10/25   | 306396 | ECORP CONSULTING, I | 995001 | SBFCA/FEBRUARY 2025 | 0.00      | 93.84       |
| TOTAL CHECK |          |            |        |                     |        |                     | 0.00      | 25,967.00   |
| 10100       | 302300   | 04/10/25   | 304203 | GEORGE SILLS GEOTEC | 997072 | SBFCA/AUG24-MAR25   | 0.00      | 3,250.00    |
| 10100       | 302300   | 04/10/25   | 304203 | GEORGE SILLS GEOTEC | 997071 | SBCA/AUG24-MAR25    | 0.00      | 10,750.00   |
| TOTAL CHECK |          |            |        |                     |        |                     | 0.00      | 14,000.00   |
| 10100       | 302303   | 04/10/25   | 200071 | HDR ENGINEERING INC | 995001 | SBFCA/FEBRUARY 2025 | 0.00      | 3,579.14    |
| 10100       | 302303   | 04/10/25   | 200071 | HDR ENGINEERING INC | 997072 | SBFCA/JANUARY 2025  | 0.00      | 2,493.46    |
| 10100       | 302303   | 04/10/25   | 200071 | HDR ENGINEERING INC | 941064 | SBFCA/FEBRUARY 2025 | 0.00      | 2,998.32    |
| 10100       | 302303   | 04/10/25   | 200071 | HDR ENGINEERING INC | 996001 | SBFCA/JANUARY 2025  | 0.00      | 61.39       |
| 10100       | 302303   | 04/10/25   | 200071 | HDR ENGINEERING INC | 996001 | SBFCA/JANUARY 2025  | 0.00      | 221.29      |
| 10100       | 302303   | 04/10/25   | 200071 | HDR ENGINEERING INC | 996001 | SBFCA/FEBRUARY 2025 | 0.00      | 489.94      |
| 10100       | 302303   | 04/10/25   | 200071 | HDR ENGINEERING INC | 996001 | SBFCA/FEBRUARY 2025 | 0.00      | 822.80      |
| 10100       | 302303   | 04/10/25   | 200071 | HDR ENGINEERING INC | 996001 | SBFCA/FEBRUARY 2025 | 0.00      | 1,130.26    |
| 10100       | 302303   | 04/10/25   | 200071 | HDR ENGINEERING INC | 995001 | SBFCA/JANUARY 2025  | 0.00      | 700.71      |
| 10100       | 302303   | 04/10/25   | 200071 | HDR ENGINEERING INC | 996001 | SBFCA/JANUARY 2025  | 0.00      | 77.02       |

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FUND - 731 - SBFCA CAPITAL FUND

| CASH ACCT   | CHECK NO | ISSUE DT | VENDOR | FUND/DEPT           | ACCNT  | DESCRIPTION         | SALES TAX | AMOUNT     |
|-------------|----------|----------|--------|---------------------|--------|---------------------|-----------|------------|
| 10100       | 302303   | 04/10/25 | 200071 | HDR ENGINEERING INC | 996001 | SBFCA/JANUARY 2025  | 0.00      | 327.08     |
| 10100       | 302303   | 04/10/25 | 200071 | HDR ENGINEERING INC | 996001 | SBFCA/FEBRUARY 2025 | 0.00      | 614.72     |
| 10100       | 302303   | 04/10/25 | 200071 | HDR ENGINEERING INC | 996001 | SBFCA/FEBRUARY 2025 | 0.00      | 1,216.15   |
| 10100       | 302303   | 04/10/25 | 200071 | HDR ENGINEERING INC | 996001 | SBFCA/JANUARY 2025  | 0.00      | 141.61     |
| 10100       | 302303   | 04/10/25 | 200071 | HDR ENGINEERING INC | 995001 | SBFCA/JANUARY 2025  | 0.00      | 448.42     |
| 10100       | 302303   | 04/10/25 | 200071 | HDR ENGINEERING INC | 995001 | SBFCA/JANUARY 2025  | 0.00      | 194.37     |
| 10100       | 302303   | 04/10/25 | 200071 | HDR ENGINEERING INC | 997071 | SBFCA/FEBRUARY 2025 | 0.00      | 90,354.18  |
| 10100       | 302303   | 04/10/25 | 200071 | HDR ENGINEERING INC | 997071 | SBFCA/JANUARY 2025  | 0.00      | 36,622.54  |
| 10100       | 302303   | 04/10/25 | 200071 | HDR ENGINEERING INC | 997007 | SBFCA/FEBRUARY 2025 | 0.00      | 8,674.32   |
| 10100       | 302303   | 04/10/25 | 200071 | HDR ENGINEERING INC | 997007 | SBFCA/JANUARY 2025  | 0.00      | 16,118.45  |
| 10100       | 302303   | 04/10/25 | 200071 | HDR ENGINEERING INC | 995001 | SBFCA/FEBRUARY 2025 | 0.00      | 1,551.43   |
| 10100       | 302303   | 04/10/25 | 200071 | HDR ENGINEERING INC | 997009 | SBFCA/JANUARY 2025  | 0.00      | 996.74     |
| 10100       | 302303   | 04/10/25 | 200071 | HDR ENGINEERING INC | 995001 | SBFCA/FEBRUARY 2025 | 0.00      | 2,605.49   |
| 10100       | 302303   | 04/10/25 | 200071 | HDR ENGINEERING INC | 995001 | SBFCA/FEBRUARY 2025 | 0.00      | 4,377.39   |
| 10100       | 302303   | 04/10/25 | 200071 | HDR ENGINEERING INC | 995001 | SBFCA/FEBRUARY 2025 | 0.00      | 3,044.33   |
| 10100       | 302303   | 04/10/25 | 200071 | HDR ENGINEERING INC | 995001 | SBFCA/JANUARY 2025  | 0.00      | 1,177.24   |
| 10100       | 302303   | 04/10/25 | 200071 | HDR ENGINEERING INC | 995001 | SBFCA/JANUARY 2025  | 0.00      | 381.41     |
| 10100       | 302303   | 04/10/25 | 200071 | HDR ENGINEERING INC | 997008 | SBFCA/JANUARY 2025  | 0.00      | 774.63     |
| 10100       | 302303   | 04/10/25 | 200071 | HDR ENGINEERING INC | 997072 | SBFCA/FEBRUARY 2025 | 0.00      | 20,464.81  |
| TOTAL CHECK |          |          |        |                     |        |                     | 0.00      | 202,659.64 |
| 10100       | 302342   | 04/10/25 | 309534 | R&F ENGINEERING, IN | 997013 | SBFCA/JAN, FEB2025  | 0.00      | 3,455.00   |
| 10100       | 302342   | 04/10/25 | 309534 | R&F ENGINEERING, IN | 996001 | SBFCA/JAN, FEB2025  | 0.00      | 9,164.62   |
| 10100       | 302342   | 04/10/25 | 309534 | R&F ENGINEERING, IN | 997007 | SBFCA/JAN, FEB2025  | 0.00      | 39,819.75  |
| 10100       | 302342   | 04/10/25 | 309534 | R&F ENGINEERING, IN | 997002 | SBFCA/JAN, FEB2025  | 0.00      | 5,205.00   |
| 10100       | 302342   | 04/10/25 | 309534 | R&F ENGINEERING, IN | 997008 | SBFCA/JAN, FEB2025  | 0.00      | 7,164.63   |
| 10100       | 302342   | 04/10/25 | 309534 | R&F ENGINEERING, IN | 995001 | SBFCA/JAN, FEB2025  | 0.00      | 29,021.28  |
| 10100       | 302342   | 04/10/25 | 309534 | R&F ENGINEERING, IN | 997002 | SBFCA/JAN, FEB2025  | 0.00      | 6,226.50   |
| 10100       | 302342   | 04/10/25 | 309534 | R&F ENGINEERING, IN | 997002 | SBFCA/JAN, FEB2025  | 0.00      | 555.00     |
| 10100       | 302342   | 04/10/25 | 309534 | R&F ENGINEERING, IN | 997009 | SBFCA/JAN, FEB2025  | 0.00      | 9,218.87   |
| 10100       | 302342   | 04/10/25 | 309534 | R&F ENGINEERING, IN | 997007 | SBFCA/JAN, FEB2025  | 0.00      | 446.00     |
| 10100       | 302342   | 04/10/25 | 309534 | R&F ENGINEERING, IN | 997007 | SBFCA/JAN, FEB2025  | 0.00      | 6,929.00   |
| 10100       | 302342   | 04/10/25 | 309534 | R&F ENGINEERING, IN | 997006 | SBFCA/JAN, FEB2025  | 0.00      | 1,509.00   |
| 10100       | 302342   | 04/10/25 | 309534 | R&F ENGINEERING, IN | 997072 | SBFCA/JAN, FEB2025  | 0.00      | 14,498.50  |
| 10100       | 302342   | 04/10/25 | 309534 | R&F ENGINEERING, IN | 997013 | SBFCA/JAN, FEB2025  | 0.00      | 98,899.25  |
| 10100       | 302342   | 04/10/25 | 309534 | R&F ENGINEERING, IN | 991067 | SBFCA/JAN, FEB2025  | 0.00      | 813.00     |
| 10100       | 302342   | 04/10/25 | 309534 | R&F ENGINEERING, IN | 997013 | SBFCA/JAN, FEB2025  | 0.00      | 2,845.53   |
| 10100       | 302342   | 04/10/25 | 309534 | R&F ENGINEERING, IN | 997071 | SBFCA/JAN, FEB2025  | 0.00      | 18,912.00  |
| TOTAL CHECK |          |          |        |                     |        |                     | 0.00      | 254,682.93 |
| 10100       | 302411   | 04/17/25 | 307998 | CENTRAL VALLEY FLOO | 997071 | SBFCA/SUTTER BYPASS | 0.00      | 2,500.00   |
| 10100       | 302461   | 04/17/25 | 304991 | MICHAEL BESSETTE    | 997072 | SBFCA/MARCH 2025    | 0.00      | 167.65     |
| 10100       | 302590   | 04/25/25 | 310872 | FIVE STAR BANK      | 997002 | SBFCA/APRIL 2025    | 0.00      | 250.00     |
| 10100       | 302590   | 04/25/25 | 310872 | FIVE STAR BANK      | 997073 | SBFCA/APRIL 2025    | 0.00      | 2,536.75   |
| TOTAL CHECK |          |          |        |                     |        |                     | 0.00      | 2,786.75   |
| 10100       | 302659   | 04/25/25 | 308917 | RIVER PARTNERS      | 997006 | SBFCA/12/24-3/15/25 | 0.00      | 409.19     |
| 10100       | 302673   | 04/25/25 | 308634 | TRIANGLE PROPERTIES | 995001 | SBFCA/APRIL24-MAR25 | 0.00      | 15,380.64  |
| 10100       | 302673   | 04/25/25 | 308634 | TRIANGLE PROPERTIES | 996001 | SBFCA/APRIL24-MAR25 | 0.00      | 4,273.14   |

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FUND - 731 - SBFCA CAPITAL FUND

| CASH ACCT          | CHECK NO | ISSUE DT | -----VENDOR----- | FUND/DEPT           | ACCNT  | ----DESCRIPTION----       | SALES TAX | AMOUNT     |
|--------------------|----------|----------|------------------|---------------------|--------|---------------------------|-----------|------------|
| 10100              | 302673   | 04/25/25 | 308634           | TRIANGLE PROPERTIES | 996001 | 67401 SBFCA/APRIL24-MAR25 | 0.00      | 6,070.92   |
| 10100              | 302673   | 04/25/25 | 308634           | TRIANGLE PROPERTIES | 996001 | 68401 SBFCA/APRIL24-MAR25 | 0.00      | 2,631.54   |
| 10100              | 302673   | 04/25/25 | 308634           | TRIANGLE PROPERTIES | 995001 | 68401 SBFCA/APRIL24-MAR25 | 0.00      | 8,333.19   |
| 10100              | 302673   | 04/25/25 | 308634           | TRIANGLE PROPERTIES | 995001 | 67401 SBFCA/APRIL24-MAR25 | 0.00      | 19,224.57  |
| TOTAL CHECK        |          |          |                  |                     |        |                           | 0.00      | 55,914.00  |
|                    |          |          |                  |                     |        |                           |           |            |
| 10100              | 302743   | 05/01/25 | 305409           | LARSEN WURZEL & ASS | 995001 | 67311 SBFCA/MARCH 2025    | 0.00      | 2,334.34   |
| 10100              | 302743   | 05/01/25 | 305409           | LARSEN WURZEL & ASS | 992009 | 65641 SBFCA/FEBRUARY 2025 | 0.00      | 474.75     |
| 10100              | 302743   | 05/01/25 | 305409           | LARSEN WURZEL & ASS | 997002 | 65780 SBFCA/MARCH 2025    | 0.00      | 1,168.75   |
| 10100              | 302743   | 05/01/25 | 305409           | LARSEN WURZEL & ASS | 996001 | 67311 SBFCA/MARCH 2025    | 0.00      | 737.16     |
| 10100              | 302743   | 05/01/25 | 305409           | LARSEN WURZEL & ASS | 995001 | 66521 SBFCA/MARCH 2025    | 0.00      | 23,131.00  |
| 10100              | 302743   | 05/01/25 | 305409           | LARSEN WURZEL & ASS | 992008 | 65660 SBFCA/MARCH 2025    | 0.00      | 105.50     |
| 10100              | 302743   | 05/01/25 | 305409           | LARSEN WURZEL & ASS | 941064 | 65648 SBFCA/MARCH 2025    | 0.00      | 145.50     |
| 10100              | 302743   | 05/01/25 | 305409           | LARSEN WURZEL & ASS | 997072 | 67620 SBFCA/MARCH 2025    | 0.00      | 2,288.00   |
| 10100              | 302743   | 05/01/25 | 305409           | LARSEN WURZEL & ASS | 996001 | 66521 SBFCA/MARCH 2025    | 0.00      | 7,304.53   |
| 10100              | 302743   | 05/01/25 | 305409           | LARSEN WURZEL & ASS | 997006 | 65720 SBFCA/MARCH 2025    | 0.00      | 52.75      |
| 10100              | 302743   | 05/01/25 | 305409           | LARSEN WURZEL & ASS | 997007 | 65720 SBFCA/MARCH 2025    | 0.00      | 316.50     |
| 10100              | 302743   | 05/01/25 | 305409           | LARSEN WURZEL & ASS | 997071 | 67610 SBFCA/MARCH 2025    | 0.00      | 316.50     |
| TOTAL CHECK        |          |          |                  |                     |        |                           | 0.00      | 38,375.28  |
|                    |          |          |                  |                     |        |                           |           |            |
| TOTAL CASH ACCOUNT |          |          |                  |                     |        |                           | 0.00      | 275,025.77 |
|                    |          |          |                  |                     |        |                           |           |            |
| TOTAL FUND         |          |          |                  |                     |        |                           | 0.00      | 275,025.77 |
|                    |          |          |                  |                     |        |                           |           |            |
| TOTAL REPORT       |          |          |                  |                     |        |                           | 0.00      | 292,226.48 |



# Sutter Butte Flood Control Agency

*A Partnership for Flood Safety*

June 11, 2025

**TO:** Board of Directors

**FROM:** Michael Bessette – Executive Director

**SUBJECT:** Receive and File Program/Project Update Report

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## Recommendation

Receive and file the June 2025 Program/Project update report.

## Background

The purpose of this report is to provide a regular, monthly update on SBFCA program and project activities:

### *Feather River Regional Flood Management Planning*

Since receiving the fifth round of funding for the regional planning project in the amount of \$356,667, the Feather River Regional planning team has kicked off the project. This new funding agreement from the Department of Water Resources (DWR) will continue to fund regional flood risk management planning work and more specifically SBFCA's desire to advance important planning efforts, including; coordination on the 2027 Central Valley Flood Protection Plan update, advance OMRR&R activities for Cherokee Canal, explore opportunities to fund construction of the Sutter Bypass East Levee and the Yuba City Sediment Removal Projects, participate in FEMA National Flood Insurance Program reform, participate in efforts related to the Oroville Citizen's Advisory Committee, and identify and implement other regional flood risk reduction projects.

### *Oroville Wildlife Area (OWA) Projects*

Staff is finalizing the Planning Report for the Oroville Wildlife Area Robinson's Riffle planning project and completing pre-design and environmental surveys for the preferred alternative. The first design project resulting from the planning effort is advancing and being coordinated with the California Department of Fish & Wildlife (CDFW), who are funding the design project, and other stakeholders. The project team continues to coordinate with CDFW and DWR on development of the 65% design plans, which are scheduled for completion in early August. The project team also recently completed some public outreach activities to private property owners adjacent to the proposed project. Follow up coordination is also underway with multiple agencies to discuss potential funding opportunities for the construction phase. Staff submitted a full grant application proposal to CDFW under their Fisheries Restoration Grant Program (FRGP) in mid-April requesting up to \$5M in construction funds.

### *The Oroville Wildlife Area Thermalito Afterbay Outlet Boat Ramp and Campground Project*

The design plans have been submitted to USACE and the team is working through both the Section 404 and 408 review processes in order to bid the project later this year and construct next year. Draft 100% plans have also been submitted to DWR for required reviews to be completed by the Division of Engineering, State Architect, and State Fire Marshall. The design team is currently working on closing out comments received from DWR on the 100% plans. The 401 Water Quality Certification was received in January and SBFCA is also working on acquiring FERC approval, State Lands Commission approval, the CDFW Lake and Streambed Alteration Agreement, the CDFW Consistency Determination, and the DWR Right of Entry Agreement. Due to the tight work window for in-

water construction (July – October), construction will be delayed to 2026 as all the necessary regulatory approvals will not be processed in time for construction this year.

#### *City of Oroville Levee Repair Project*

Last month the U.S. Army Corps of Engineers (USACE) completed their 2-day Levee Inspection under their National Levee Safety Program for the City's 1.1-mile-long levee. The inspection occurred on May 7<sup>th</sup> and 8<sup>th</sup> which SBFCA's Executive Director and Director of Engineering attended. We expect to receive the draft report in August. In addition, the City submitted a letter request to be included in the USACE Continuing Authorities Program which would result in a feasibility study to analyze deficiencies and recommend repair alternatives. USACE recently notified us that due to federal budget issues we may not hear back on this request until USACE knows what their program funding looks like under the recently passed federal budget Continuing Resolution.

#### *Sutter Bypass Critical Levee Repairs*

The project team continues to advance the design and permitting work funded by the \$4M funding agreement from DWR. The design team submitted the 90% design in May for SBFCA review and the next steps will be review by USACE, DWR and the Independent Panel of Experts (IPE). The team prepared and submitted the application to initiate the USACE 408 approval process to the Central Valley Flood Protection Board and is working with DWR to develop the CEQA IS/MND. In addition, staff is coordinating with DWR on federal funding for the construction of the 5.2-mile levee improvement project. FEMA notified applicants on July 2, 2024 that our project has been selected to receive approximately \$49.9 million through the Building Resilient Infrastructure and Communities (BRIC) program, unfortunately now we have learned that the BRIC program has been eliminated. We must now work with both DWR and CalOES to submit a new application under FEMA's Hazard Mitigation Grant Program. Coordination with Calpine, who have a large energy facility protected by the project, is taking place and will result in strong federal advocacy support for the levee repair project and possibly private funding for the project. Outreach to utility owners within the project limits is taking place so that relocations, if necessary, are coordinated with the owners.

#### *Tudor Flood Risk Reduction Project (lower Feather River West Levee)*

The Groundbreaking Ceremony for the project was held on May 28<sup>th</sup> and attended by many board members. Speakers for the event included: Congressman Doug LaMalfa, CA Assemblyman James Gallagher, SBFCA Board Chairman Marc Boomgaarden, USACE Deputy Division Chief of Programs and Project Management Nikole May, and CCVFPB Board President Jane Dolan. The ceremony was well attended and received coverage from CBS Channel 13 and Fox 40. SBFCA staff is working closely with Nordic on all construction activities such as contract submittals, Requests for Information, and all necessary approvals to begin construction. Construction work began in early May and soil bentonite cutoff wall construction is scheduled to begin on June 9th.

#### *Sutter Basin Flood Risk Management Project (federal project)*

We recently received an update from USACE on the Project Partnership Agreement (PPA) amendment. The USACE Head Quarters (HQ) completed their review and approval and submitted the PPA to the Assistant Secretary of the Army (ASA) office for final approval. It is not known when the ASA's office will approve so that everyone can execute the amendments. However, HQ will stress the urgency with the ASA because they understand the importance of the credit transfer. We are now thinking it will be July at the earliest for Central Valley Flood Protection Board to approve on the amendment which will allow both SBFCA and SJAFCA to execute it.

#### *Sutter County FEMA Accreditation*

Staff continues to coordinate with FEMA and Sutter County on FEMA's remapping of all of Sutter County. The existing Flood Insurance Rate maps are currently paper maps and they need to be updated to digital maps. FEMA will also incorporate SBFCA's 100-year FEMA accreditation package for the southern Feather River west levee reaches (Yuba City basin). It is anticipated that the package review and processing period with FEMA will take approximately 3 to 5 years before the proposed mapping changes become effective. SBFCA received additional comments on the proposed accreditation package in May and submitted responses back.

#### *State & Local Funding and Coordination* *EIP / UFRR Agreement*

SBFCA staff continues to work with DWR to process additional payments and reimbursement requests for various items of work. SBFCA has since received \$2,499,794 for the Emergency Work Retention Release. The last payment received and reported to the Board was in the amount of \$2,060,217 on June 18, 2022, for costs incurred during the 28<sup>th</sup>, 29<sup>th</sup>, and 30<sup>th</sup>. An \$308,156 payment for 31<sup>st</sup> Quarter was received in December. In February 2023, SBFCA received one FAPS payment totaling \$1,989,855 from DWR for ROW request for a Partial Closeout Retention Release of \$2,668,485. SBFCA and DWR have agreed for an immediate release of \$2,568,485 and SBFCA is pulling together a formal request for June, leaving a remainder of \$100,000 in pending retention until final closeout in December. The table below presents the current funding status of the Agency's UFRR Grant.

**FRWLP DWR EIP/UFRR Funding**

| Agreement No.                 | <u>Agreement</u>             |                                    | <u>Total</u>            |
|-------------------------------|------------------------------|------------------------------------|-------------------------|
|                               | <u>Design</u><br>#4600009480 | <u>Construction</u><br>#4600010296 |                         |
| Capital Outlay Amount         | \$9,000,000                  | \$56,780,000                       | \$65,780,000            |
| Amendment 1                   | \$0 [1]                      | \$0 [2]                            | \$0                     |
| Amendment 2                   | \$14,869,280 [3]             | \$57,803,791 [4]                   | \$72,673,071            |
| Amendment 3                   |                              | \$43,861,587                       | \$43,861,587            |
| Amendment 4                   |                              | \$40,828,931                       | \$40,828,931            |
| Amendment 5                   | -\$2,529,451 [5]             | \$31,730,451 [5]                   | \$29,201,000            |
| Amendment 6                   | \$0                          | \$0                                | \$0                     |
| Amendment 7                   | \$0                          | \$3,744,017                        | \$3,744,017             |
| Amendment 8                   | \$0                          | \$0                                | \$0                     |
| <b>TOTAL FUNDING</b>          | <b>\$21,339,829</b>          | <b>\$234,748,777</b>               | <b>\$256,088,606.03</b> |
| <i>Pending [6]</i>            | \$0                          | \$0                                | \$0                     |
| <b>TOTAL RECEIVED TO DATE</b> | <b>\$21,339,829</b>          | <b>\$230,648,323</b>               | <b>\$253,420,121</b>    |
| <b>TOTAL PAYMENTS</b>         | <b>\$21,339,829</b>          | <b>\$232,080,291</b>               | <b>\$253,420,121</b>    |
| <b>GRANT BALANCE</b>          | <b>\$0</b>                   | <b>\$2,668,486</b>                 | <b>\$2,668,486</b>      |

- [1] Amendment 1 to the Design Agreement amended the term of the agreement.
- [2] Amendment 1 to the Construction Agreement amended the scope agreement to include the closure of gaps (at reaches 13 and 24) in Area C.
- [3] Amendment 2 to the Design Agreement increased the cost share from 50% to 76% State Cost Share and increased the State funding limit.
- [4] Amendment 2 to the Construction Agreement increased the scope to include Areas B & D2A and increased the State funding limit. It also incorporated many of the guideline provisions of the UFRR Program.
- [5] Reflects pending transfer of remaining design funding to the CFA.
- [6] Pending Payments per DWR.

***OWA (CDFW & WCB) Grant Agreements***

SBFCA staff is working with the WCB and CDFW to process payments for the ongoing OWA work.

Payments on the CDFW Veg Planting grant for the first through sixteenth quarters were received in the sum amount of \$1,579,097 with \$8,962 for the 17<sup>th</sup> quarterly submittal currently pending. A final 18<sup>th</sup> Quarter package is currently being formulated and will be submitted in April. Closeout efforts with CDFW are also currently underway.

SBFCA submitted the fifth quarter package to WCB for the Thermalito Afterbay project in November, with a sixth and seventh quarter package to be submitted in June. A third quarter package for the CDFW SFRA Thermalito Afterbay project was also submitted in November, with a fourth and fifth quarter package to be finalized and submitted in June. The tables below present the funding status of the Agency's WCB Grants and CDFW Grants, respectively.

**OWA CDFW Funding**

|                      | <u>Agreement</u><br><u>Veg Restoration</u> | <u>Total</u>       |
|----------------------|--------------------------------------------|--------------------|
| Grant Agreement No.  | Q1996015                                   |                    |
| Grant Amount         | \$1,716,847                                | \$1,716,847        |
| <b>TOTAL FUNDING</b> | <b>\$1,716,847</b>                         | <b>\$1,716,847</b> |

Receipts

*Payment Received*

|        |           |           |
|--------|-----------|-----------|
| PMT 1  | \$404,324 | \$404,324 |
| PMT 2  | \$113,379 | \$113,379 |
| PMT 3  | \$56,180  | \$56,180  |
| PMT 4  | \$42,759  | \$42,759  |
| PMT 5  | \$139,725 | \$139,725 |
| PMT 6  | \$102,987 | \$102,987 |
| PMT 7  | \$112,641 | \$112,641 |
| PMT 8  | \$86,177  | \$86,177  |
| PMT 10 | \$300,653 | \$300,653 |
| PMT 11 | \$27,633  | \$27,633  |
| PMT 13 | \$25,100  | \$25,100  |
| PMT 9  | \$0       | \$0       |
| PMT 12 | \$27,633  | \$27,633  |
| PMT 14 | \$8,905   | \$8,905   |
| PMT 15 | \$18,887  | \$18,887  |
| PMT 16 | \$5,505   | \$5,505   |

*Pending*

|        |         |         |
|--------|---------|---------|
| PMT 17 | \$8,962 | \$8,962 |
|--------|---------|---------|

**TOTAL PAYMENTS** **\$1,481,450** **\$1,481,450**

**GRANT BALANCE** **\$235,397** **\$235,397**

**OWA Thermalito Afterbay Funding**

|                         | <u>Agreement</u>       |                        | <u>Total</u>       |
|-------------------------|------------------------|------------------------|--------------------|
|                         | <u>WCB</u>             | <u>CDFW-SFRA</u>       |                    |
|                         | <u>Thermo Afterbay</u> | <u>Thermo Afterbay</u> |                    |
| Grant Agreement No.     | WC-2334CA              | G2398072               |                    |
| Grant Amount            | \$4,415,000            | \$3,305,756            | \$7,720,756        |
| <b>TOTAL FUNDING</b>    | <b>\$4,415,000</b>     | <b>\$3,305,756</b>     | <b>\$7,720,756</b> |
| <i>Payment Received</i> |                        |                        |                    |
| PMT 1                   | \$58,555               |                        | \$58,555           |
| PMT 2                   | \$125,098              |                        | \$125,098          |
| PMT 3                   | \$115,015              |                        | \$115,015          |
| <i>Pending [1]</i>      |                        |                        |                    |
| PMT 1                   |                        | \$129,443              | \$129,443          |
| PMT 2                   |                        | \$57,582               | \$57,582           |
| PMT 3                   |                        | \$103,643              | \$103,643          |
| PMT 4                   | \$57,547               |                        | \$57,547           |
| PMT 5                   | \$118,403              |                        | \$118,403          |
| <b>TOTAL PAYMENTS</b>   | <b>\$474,619</b>       | <b>\$290,669</b>       | <b>\$7,833,161</b> |
| <b>GRANT BALANCE</b>    | <b>\$3,940,381</b>     | <b>\$3,015,087</b>     | <b>\$7,486,448</b> |

[1] No payments yet received.

*CNRA Proposition 68 Sediment Management Project*

SBFCA staff finalized a grant with California Natural Resources Agency (CNRA) for Sediment Management along the Feather River in February 2020 for \$5,000,000. Payments on all packages through the 8<sup>th</sup> Quarter have been received. A 9<sup>th</sup> invoice package was submitted to CNRA in February, and an extension of the closeout of the grant beyond the initial closeout date of March 1, 2025 has been granted. A 10<sup>th</sup> reimbursement package is also currently being formulated. SBFCA has been in close contact with CNRA to process payments and begin the closeout process for September of 2025.

### CNR Sediment Removal Funding

|                       | <u>Agreement</u>   | <u>Total</u>       |
|-----------------------|--------------------|--------------------|
| Grant Agreement No.   | R31866-0           |                    |
| Grant Amount          | \$5,000,000        | \$5,000,000        |
| <b>TOTAL FUNDING</b>  | <b>\$5,000,000</b> | <b>\$5,000,000</b> |
| Receipts              |                    |                    |
| Received              |                    |                    |
| PMT 1                 | \$15,477           | \$15,477           |
| PMT 2                 | \$233,338          | \$233,338          |
| PMT 3                 | \$151,111          | \$151,111          |
| PMT 4                 | \$258,997          | \$258,997          |
| PMT 5                 | \$209,605          | \$209,605          |
| PMT 6                 | \$2,916,496        | \$2,916,496        |
| PMT 7                 | \$230,211          | \$230,211          |
| PMT 8                 | \$144,214          | \$144,214          |
| Pending               |                    |                    |
| PMT 9                 | \$214,602          | \$214,602          |
| <b>TOTAL PAYMENTS</b> | <b>\$4,374,051</b> | <b>\$4,374,051</b> |
| <b>GRANT BALANCE</b>  | <b>\$625,949</b>   | <b>\$625,949</b>   |

#### *Additional State Funded Grants*

SBFCA has secured and executed work on additional state-funded grants: The Floodplain Management, Protection and Risk Awareness (FMPRA) Robinson's Riffle; CDFW Robinson's Riffle, Regional Flood Management Planning Phase IV (RFMP IV); and Sutter Bypass East Levee (SBEL) projects.

A sixth reimbursement package for FMPRA Robinson's Riffle was submitted to DWR in August for \$104,686. SBFCA has received payment through the fourth quarter, totaling \$359,457 received with \$288,848 in pending receivables for this grant. A subsequent seventh and eighth quarter packages are being formulated for submittal in June.

The first package for CDFW Robinson's Riffle grant was also submitted in November for \$117,336. A second and third quarter package is currently being finalized for submittal in June.

A reimbursement package for RFMP IV was submitted to DWR in August requesting \$29,612, totaling \$128,568 in receivables received to date. SBFCA has received payment through the 3<sup>rd</sup> Quarter with 4<sup>th</sup> and 5<sup>th</sup> Quarter payments amounting to \$82,119 still pending. A final 6<sup>th</sup> package is currently being finalized for submittal in June. Closeout and formulation of a retention release request package is also currently in progress. Tracking for RFMP V is underway and SBFCA is aiming for the first reimbursement request to be submitted in July.

The seventh reimbursement request package for SBEL was submitted to DWR in February for \$166,463, totaling \$824,271 in submitted reimbursements to date. SBFCA has received reimbursement for all quarters through the sixth quarter request. An eighth quarter reimbursement request package will be formulated and submitted in June.

**State Funding**

|                      | Agreement               |                        |                  |                          | Total              |
|----------------------|-------------------------|------------------------|------------------|--------------------------|--------------------|
|                      | FMPRA Robinson's Riffle | CDFW Robinson's Riffle | RFMP IV          | Sutter Bypass East Levee |                    |
| Grant Agreement No.  | 4600015071              | Q2296026               | 4600015037       | 4600014883               |                    |
| Grant Amount         | \$0                     | \$2,115,000            | \$260,000        | \$4,000,000              | \$6,375,000        |
| <b>TOTAL FUNDING</b> | <b>\$0</b>              | <b>\$2,115,000</b>     | <b>\$260,000</b> | <b>\$4,000,000</b>       | <b>\$6,375,000</b> |

Receipts

|                       |                   |                    |                  |                    |                    |
|-----------------------|-------------------|--------------------|------------------|--------------------|--------------------|
| Received              |                   |                    |                  |                    |                    |
| PMT 1                 | \$99,307          | \$117,336          | \$12,832         | \$112,991          | \$342,466          |
| PMT 2                 | \$77,213          |                    | \$60,872         | \$123,650          | \$261,735          |
| PMT 3                 | \$94,835          |                    | \$54,864         | \$201,698          | \$351,398          |
| PMT 4                 | \$88,102          |                    |                  | \$103,312          | \$191,414          |
| PMT 5                 |                   |                    |                  | \$51,017           | \$51,017           |
| PMT 6                 |                   |                    |                  | \$66,359           | \$66,359           |
| Pending               |                   |                    |                  |                    |                    |
| PMT 1                 |                   |                    |                  |                    | \$0                |
| PMT 2                 |                   |                    |                  |                    | \$0                |
| PMT 3                 |                   |                    |                  |                    | \$0                |
| PMT 4                 |                   |                    | \$52,642         |                    | \$52,642           |
| PMT 5                 | \$184,163         |                    | \$29,612         |                    | \$213,775          |
| PMT 6                 | \$104,686         |                    |                  |                    | \$104,686          |
| PMT 7                 |                   |                    |                  | \$166,462          | \$166,462          |
| PMT 8                 |                   |                    |                  | \$131,751          | \$131,751          |
| <b>TOTAL PAYMENTS</b> | <b>\$648,305</b>  | <b>\$117,336</b>   | <b>\$210,822</b> | <b>\$957,242</b>   | <b>\$1,933,705</b> |
| <b>GRANT BALANCE</b>  | <b>-\$648,305</b> | <b>\$1,997,664</b> | <b>\$49,178</b>  | <b>\$3,042,758</b> | <b>\$4,441,295</b> |

**Fiscal Impact:** This is an informational item only with no fiscal impact to SBFCA.