

**BETHEL ISLAND MUNICIPAL IMPROVEMENT DISTRICT  
ANNUAL REVENUE/EXPENSES COMPARISON**

<b>REVENUES:</b>	<b>2011-2012</b>	<b>2012-2013</b>	<b>2013-2014</b>	<b>2014-2015</b>	<b>2015-2016</b>	<b>2016-2017</b>
Property taxes	371,971	358,642	373,654	391,721	429,849	447,408
DWR Subventions	91,695	174,204	125,765	98,518	136,134	183,046
DWR Special Projects	155,935	6,762	30,440	510,171	409,433	284,975
DWR adjustments	(71,285)	(43,551)	(58,831)	(20,926)	(6,122)	
Contra Costa County (Stormwater)	15,000	20,775	16,500	12,225	16,500	16,500
Assessment District Revenues					216,159	222,242
Delta Coves Infrastructure/Maintenance Agreement					274,900	1,876,400
Delta Coves Reimbursements					79,180	
Construction Permits	1,782	4,714	499	24		
Interest	2,756	1,785	954	1,046	528	876
Other Revenue	12,094	30,415	54,290	212,576	47,777	30,009
<b>TOTAL REVENUES</b>	<b>579,948</b>	<b>553,746</b>	<b>543,271</b>	<b>1,205,355</b>	<b>1,604,338</b>	<b>3,061,456</b>

<b>EXPENDITURES:</b>						
Accounting	14,195	14,100	14,150	14,615	17,960	16,320
Advertising	39	423	-	-	76	8,820
Bldg/yard exp.	2,572	8,313	6,280	2,510	4,629	5,063
Community Outreach	480	480	480	2,704	540	480
Consulting Engineers	-	-	-	-	-	-
Consulting Environmental	-	-	-	-	-	-
Consultants	-	-	-	-	-	-
County and annual fees	2,928	2,733	1,971	2,141	4,363	14,021
Employee Benefits	15,957	19,665	20,824	18,719	20,256	34,739
Equip maint/operation	17,098	24,191	17,972	1,650	25,860	39,365
Equipment purchase	-	4,239	2,631	22,713	60,186	9,626
Equipment rental	-	-	-	-	-	-
Fuel, oil, tires	11,786	10,519	13,064	7,392	12,881	10,507
Insurance	37,908	36,377	20,481	25,012	49,801	28,568
Interest					433	-
Legal	39,350	57,280	86,178	156,164	118,520	52,197
Levee maint, engineering and mitigation	255,796	150,625	160,352	862,749	466,127	677,686
Meals/entertainment	33	-	-	-	-	-
Meetings/seminars	-	-	-	-	-	-
Miscellaneous	7,341	6,465	5,360	10,386	5,446	10,558
Mitigation maint.	9,305	12,796	17,405	17,755	-	-
Office expense	4,198	4,034	5,380	6,685	9,894	7,757
Payroll taxes	9,061	6,798	8,570	13,254	16,015	13,421
Pension expense	36,065	39,181	36,382	28,662	31,187	48,579
Repairs and maint.	-	-	-	-	-	-
Salaries	133,673	139,668	146,962	187,206	226,377	243,784
Siren and park maintenance					20,637	8,083
Subcontractors						20,023

Supplies	4,404	3,469	3,706	3,958	5,493	5,989
Taxes and licenses	603	38	94	-	784	807
Telephone	10,078	7,549	6,725	6,571	7,378	8,545
Utilities	15,037	14,866	16,804	27,517	31,450	33,019
Settlements/judgments	25,000	27,366	59,000	-	-	
Workers comp ins.	3,857	4,561	3,319	8,389	5,314	7,818
Capital outlays	-	-	-	-	-	55,043
<b>TOTAL EXPENDITURES</b>	<b>656,764</b>	<b>595,736</b>	<b>654,090</b>	<b>1,426,752</b>	<b>1,141,607</b>	<b>1,360,818</b>

EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(76,816)	(41,990)	(110,819)	(221,397)	462,731	1,700,638
NET CHANGE IN FUND BALANCE	(76,816)	(41,990)	(110,819)	(221,397)	462,731	1,700,638
BEGINNING FUND BALANCE	537,854	461,038	419,048	308,229	86,832	549,563
ENDING FUND BALANCE	461,038	419,048	308,229	86,832	549,563	2,250,201

**BETHEL ISLAND MUNICIPAL IMPROVEMENT DISTRICT  
PROPOSED FY 2018-2019 GENERAL FUND BASELINE OPERATING BUDGET**

**EXHIBIT 1**

Adopted 6-21-18

Detailed Attachment Final 2015-2016 Final 2016-2017 Adopted 2017-2018 Adjusted 2017-2018 Estimated 2017-2018 ADOPTED 2018-2019

**REVENUES:**

Property Taxes	\$429,849	\$447,408	\$460,000	\$460,000	\$456,815	\$479,610
Land Lease	\$2,500	\$5,000	\$2,500	\$2,500	\$0	\$2,500
Interest	\$157	\$220	\$300	\$1,800	\$2,300	\$2,800
Miscellaneous Income	\$1,213	\$15,825	\$1,080	\$2,000	\$2,400	\$1,080
<b>TOTAL GENERAL FUND REVENUES</b>	<b>\$433,719</b>	<b>\$468,453</b>	<b>\$463,880</b>	<b>\$466,300</b>	<b>\$461,515</b>	<b>\$485,990</b>

**EXPENSES**

Accounting Fees	\$17,960	\$16,320	\$16,500	\$16,500	\$17,250	\$18,000
Advertising/Legal Notices	\$76	\$8,820	\$500	\$500	\$100	\$250
Fees/Licenses/Permits	\$2,964	\$4,606	\$2,000	\$3,000	\$3,000	\$2,500
Bldg and Yard Maintenance	\$4,629	\$5,063	\$24,500	\$27,000	\$31,500	\$6,000
Community Outreach	\$540	\$480	\$500	\$500	\$500	\$500
Contingency Reserve			\$5,000	\$5,000	\$0	\$5,000
County Election Fees			\$0	\$0	\$0	\$2,500
Drainage and Pumps	\$922	\$156	\$1,000	\$1,000	\$500	\$1,000
Safety Equip/Uniforms	\$1,557	\$1,762	\$1,000	\$5,000	\$5,000	\$2,500
Engineers	\$49,017	\$85,352	\$53,000	\$70,000	\$100,000	\$70,000
Equipment Maintenance	\$24,721	\$39,365	\$25,000	\$25,000	\$20,650	\$25,000
Equipment Purchase	\$20,188	\$55,315	\$25,000	\$0	\$500	\$25,000
Equipment Rental	\$0	\$5,883	\$0	\$300	\$200	\$0
Fuel/Oil/Tires	\$12,881	\$10,507	\$10,000	\$12,000	\$12,910	\$13,000
Insurance	\$49,801	\$28,568	\$30,200	\$30,200	\$29,000	\$30,000
Interest Expense	\$1,762	\$0	\$0	\$0	\$0	\$0
Judgments/Settlements	\$0	\$0	\$500	\$500	\$0	\$500
Labor Compliance Monitoring	\$750		\$0	\$0	\$0	\$0
Lease/Purchase	\$3,989	\$6,301	\$6,000	\$6,000	\$6,000	\$6,000
Legal Fees	\$56,119	\$41,412	\$40,000	\$25,000	\$20,000	\$30,000
Levee Material	\$14,194	\$29,089	\$43,500	\$43,500	\$43,500	\$43,500
Levee Trucking	\$19,347	\$41,182	\$58,500	\$58,500	\$58,500	\$58,500
Meals/Entertainment	\$176	\$440	\$400	\$1,000	\$1,250	\$1,250
Meetings/Seminars	\$0	\$80	\$200	\$200	\$0	\$200
Mitigation Site Maint.	\$2,000	\$2,586	\$2,500	\$4,000	\$3,500	\$1,000
Office Supplies	\$4,947	\$6,733	\$6,500	\$6,500	\$6,900	\$6,500
Postage	\$572	\$674	\$500	\$600	\$800	\$600
Shop Tools & Equipment	\$0	\$2,390	\$1,500	\$1,500	\$500	\$1,000
Siren Maintenance	\$16,780	\$7,019	\$15,500	\$15,500	\$15,500	\$15,500
Subcontractors: Consultants	\$38,824	\$20,023	\$22,000	\$24,000	\$24,000	\$24,000
Subvention Repairs and Maint. (Incidentals)	\$179	\$1,783	\$2,000	\$15,000	\$14,000	\$5,000
Shop Supplies	\$5,493	\$5,989	\$5,000	\$10,000	\$10,000	\$8,000

**BETHEL ISLAND MUNICIPAL IMPROVEMENT DISTRICT**  
**PROPOSED FY 2018-2019 GENERAL FUND BASELINE OPERATING BUDGET**

**EXHIBIT 1**

Adopted 6-21-18

Detailed Attachment	Final 2015-2016	Final 2016-2017	Adopted 2017-2018	Adjusted 2017-2018	Estimated 2017-2018	ADOPTED 2018-2019
Taxes	\$784	\$807	\$831	\$832	\$832	\$857
Telephone	\$7,378	\$8,545	\$8,500	\$10,000	\$9,800	\$10,000
Travel	\$1,906	\$3,259	\$3,500	\$3,500	\$5,450	\$5,000
1 Utilities	\$30,604	\$31,168	\$27,200	\$25,000	\$30,500	\$28,000
2 Payroll and Employee Benefits	\$241,611	\$346,579	\$471,671	\$468,652	\$437,508	\$492,173

<b>TOTAL GENERAL FUND EXPENSES</b>	<b>\$632,671</b>	<b>\$818,256</b>	<b>\$910,502</b>	<b>\$915,784</b>	<b>\$909,650</b>	<b>\$938,830</b>
------------------------------------	------------------	------------------	------------------	------------------	------------------	------------------

<b>REVENUE BALANCE OVER (under) EXPENSES</b>	<b>-\$198,952</b>	<b>-\$349,803</b>	<b>-\$446,622</b>	<b>-\$449,484</b>	<b>-\$448,135</b>	<b>-\$452,840</b>
--	-------------------	-------------------	-------------------	-------------------	-------------------	-------------------

**OTHER FINANCING SOURCES**

3 Reimbursement from Stormwater Fund	\$16,500	\$16,500	\$16,500	\$16,500	\$16,500	\$16,500
4 Reimbursement from Subventions Fund	\$130,454	\$127,365	\$157,000	\$170,000	\$170,000	\$170,000
5 Transfer from Park Fund (for employee ex)	\$910	\$4,036	\$7,000	\$0	\$0	\$0
6 AD Enhanced Levee, Drainage Maint.	\$55,837	\$57,783	\$59,149	\$59,171	\$59,171	\$60,942
7 AD Administrative Support	\$36,510	\$37,781	\$38,674	\$38,689	\$38,689	\$39,847
Reimb from DCV Annual Levy Revenues (Ex. 3, Att. 2)		\$16,994	\$179,012	\$179,012	\$21,000	\$179,012
<b>Total Other Financing Sources (ADD)</b>	<b>\$240,211</b>	<b>\$260,459</b>	<b>\$457,335</b>	<b>\$463,372</b>	<b>\$305,360</b>	<b>\$466,301</b>

<b>NET CHANGE IN FUND BALANCE</b>	<b>\$41,259</b>	<b>-\$89,344</b>	<b>\$10,713</b>	<b>\$13,888</b>	<b>-\$142,775</b>	<b>\$13,461</b>
-----------------------------------	-----------------	------------------	-----------------	-----------------	-------------------	-----------------





**BETHEL ISLAND MUNICIPAL IMPROVEMENT DISTRICT  
CAPITAL IMPROVEMENT PROJECTS AND SPECIAL PROJECTS  
PROPOSED 2018 - 2019**

**EXHIBIT 2**

	<b>Major Projects</b>				<b>Total Capital Improvement Projects</b>
	<b>HSB Special Project</b>	<b>NW Levee/Stone Road Seepage Project</b>	<b>Flood Emergency Response Prep Grant</b>	<b>5 Year Plan Update</b>	
<b>FUNDING SOURCE</b>	94% reimb.	93% reimb.	100% reimb.	100% reimb.	
Department of Water Resources (DWR Cost Share)	\$2,820,000	\$930,000	\$90,030	\$35,000	\$3,875,030
General Fund (BIMID Cost Share)	\$180,000	\$70,000	\$0	\$0	\$250,000
<b>TOTAL FUNDING</b>	<b>\$3,000,000</b>	<b>\$1,000,000</b>	<b>\$90,030</b>	<b>\$35,000</b>	<b>\$4,125,030</b>
<b>EXPENSES</b>					
Professional and Specialized Services					
Engineers (SOW, planning and design)		\$700,000	\$90,030	\$35,000	\$825,030
Engineers (construction)	\$500,000				\$500,000
Labor Compliance Monitoring					
Subcontractors (construction svcs)	\$2,500,000	\$300,000			\$2,800,000
Consultants					
<b>Sub Total Professional and Specialized Services</b>	<b>\$3,000,000</b>	<b>\$1,000,000</b>	<b>\$90,030</b>	<b>\$35,000</b>	<b>\$4,125,030</b>
Other Expenses					
Contingencies					
<b>Sub Total Other Expenses</b>					<b>\$0</b>
<b>TOTAL EXPENSES</b>	<b>\$3,000,000</b>	<b>\$1,000,000</b>	<b>\$90,030</b>	<b>\$35,000</b>	<b>\$4,125,030</b>
<b>GENERAL FUND NET CONTRIBUTION</b>	<b>\$180,000</b>	<b>\$70,000</b>		<b>\$0</b>	<b>\$250,000</b>
<b>Paid for with Assessment District Revenue</b>	<b>\$180,000</b>	<b>\$70,000</b>		<b>\$0</b>	<b>\$250,000</b>

**BETHEL ISLAND MUNICIPAL IMPROVEMENT DISTRICT  
CAPITAL IMPROVEMENT PROJECTS AND SPECIAL PROJECTS  
ESTIMATED 2017-2018**

**EXHIBIT 2A**

<b>FUNDING SOURCE</b>	<b>CDBG Grant (estimated)</b>	<b>HSB Special Project (estimated)</b>	<b>NW Levee/Stone Road Seepage Project</b>	<b>Flood Emergency Response Prep Grant</b>	<b>Total Capital Improvement Projects</b>
CDBG Grant	\$82,500				\$82,500
Department of Water Resources		\$1,085,230	\$27,900	\$10,000	\$1,123,130
General Fund	\$34,500	\$69,270	\$2,100		\$105,870
<b>TOTAL FUNDING</b>	<b>\$117,000</b>	<b>\$1,154,500</b>	<b>\$30,000</b>	<b>\$10,000</b>	<b>\$1,311,500</b>

**EXPENSES**

Professional and Specialized Services					
Engineers (planning and design)	\$7,000		\$30,000	\$10,000	\$47,000
Engineers (construction)		\$404,500			\$404,500
Labor Compliance Monitoring					
Subcontractors (construction svcs)	\$110,000	\$750,000			\$860,000
Emergency Response Trailer purchase					
Consultants					
<b>Sub Total Professional and Specialized Services</b>	<b>\$117,000</b>	<b>\$1,154,500</b>	<b>\$30,000</b>	<b>\$10,000</b>	<b>\$1,311,500</b>

Other Expenses

Contingencies

<b>Sub Total Other Expenses</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
---------------------------------	------------	------------	------------	------------	------------

<b>TOTAL EXPENSES</b>	<b>\$117,000</b>	<b>\$1,154,500</b>	<b>\$30,000</b>	<b>\$10,000</b>	<b>\$1,311,500</b>
-----------------------	------------------	--------------------	-----------------	-----------------	--------------------

<b>GENERAL FUND NET CONTRIBUTION ESTIMATED 17-18</b>	<b>\$34,500</b>	<b>\$69,270</b>	<b>\$2,100</b>		<b>\$105,870</b>
--	-----------------	-----------------	----------------	--	------------------

Paid for with Assessment District Revenue	\$34,500	\$69,270	\$2,100		\$105,870
---	----------	----------	---------	--	-----------



The HSB Project is cost shared with DWR at a rate of 94%.

The Northwest Levee and Stone Road Seepage Reduction Project is cost shared with DWR at a rate of 93%.

**BETHEL ISLAND MUNICIPAL IMPROVEMENT DISTRICT  
GENERAL FUND CASH FLOW**

**EXHIBIT 3**

		<b>Total Available</b>
<b>Available Cash as of 7/1/17</b>		<b>\$282,875</b>
2017-2018 Revenues (Estimated)	\$461,515	
2017-2018 Expenses (Estimated)	-\$909,650	
2017-2018 Other Financing Sources (ADD)	\$305,360	
Net change in Fund Balance	-\$142,775	-\$142,775
<b>Available Cash as of 6/30/18 (Estimated)</b>		<b>\$140,100</b>
2018-2019 Revenues (Proposed)	\$485,990	
2018-2019 Expenses (Proposed)	-\$938,830	
2018-2019 Other Financing Sources (ADD)	\$466,301	
Net change in Fund Balance	\$13,461	\$13,461
<b>Available Cash as of 6/30/19 (Proposed)</b>		<b>\$153,561</b>
<b>Capital Improvement Projects and Special Projects</b>		
<b>General Fund Contribution for 2018-2019</b>		<b>\$0</b>
<b>Net General Fund Balance (Deficit)</b>		<b>\$153,561</b>

**BETHEL ISLAND MUNICIPAL IMPROVEMENT DISTRICT  
ASSESSMENT DISTRICT - CRITICAL UPGRADES  
ATTACHMENT 1**

**EXHIBIT 3**

		<b>Total Available</b>	
			<b>\$0</b>
<b>Available Cash as of 7/1/15</b>			
Date			
12/23/15	Deposit (57% of \$118,117.70)	\$67,327	
12/31/15	Reimb. Gen. Fund for a portion of AD Setup costs	-\$60,000	
4/19/16	Deposit (57% of \$85,903.79)	\$48,965	
4/19/16	Reimb. Gen. Fund for remainder of AD Setup costs	-\$8,050	
4/19/16	Reimb. Gen. Fund for CDBG Cost Share	-\$9,998	
4/19/16	Reimb. Gen. Fund for BI-12-1.2 Cost Share (FY15-16)	-\$10,624	
4/19/16	Reimb. Gen. Fund for BI-15-1.0 Cost Share (FY15-16) (Inv. 1 - 6)	-\$8,830	
4/19/16	Reimb. Gen. Fund for SCI Levy Submittal & Admin Costs (FY15-16)	-\$9,657	
5/18/16	Reimb. Gen. Fund for Maze & Assoc (AD balloting processing)	-\$2,300	
6/30/16	Deposit (57% of \$10,737.97)	\$6,121	
	Interest (Dec 15 - June 16)	\$3	
	Net change in Fund Balance	<b>\$12,957</b>	<b>\$12,957</b>
<b>Available Cash as of 6/30/16</b>			<b>\$12,957</b>
7/13/16	Reimb. Gen. Fund for BI-15-1.0 Cost Share (FY15-16) (Inv. 7 - 9)	-\$4,223	
10/13/16	Reimb. Gen. Fund for SCI Levy Administration (FY16-17)	-\$3,965	
12/23/16	Deposit (57% of \$121,389.39)	\$69,192	
12/23/16	Reimb. Gen. Fund for BI-15-1.0 Cost Share (FY16-17) (Inv. 10-15)	-\$6,756	
12/23/16	Reimb. Gen. Fund for Engineering for new DWR PSP (4/16 - 10/16)	-\$21,146	
12/23/16	Reimb. Gen. Fund for BI-15-1.0 Retention (FY15-16 and FY16-17) (Inv. 1 - 15)	-\$31,034	
2/9/17	Reimb. Gen Fund for SCI Levy Administration (FY16-17)	-\$3,250	
4/21/17	Deposit (57% of \$88,283.19)	\$50,321	
4/26/17	Reimb. Gen. Fund for BI-15-1.0 Cost Share and Retention (Inv. 16 - 19)	-\$10,151	
6/30/17	Deposit (57% of \$11,035.40)	\$6,290	
6/30/17	Reimb. Gen. Fund for BI-15-1.0 Cost Share and Retention (Inv. 20 - 22)	-\$19,214	
	Interest (July 16 - June 17)	\$11	
	Net change in Fund Balance	<b>\$26,075</b>	<b>\$26,075</b>
<b>Available Cash as of 6/30/17</b>			<b>\$39,032</b>
9/5/17	Reimb. Gen. Fund for BI-15-1.0 Cost Share and Retention (Inv. 22 - 24)	-\$19,826	
11/3/17	Reimb. Gen Fund for SCI Levy Administration (FY17-18)	-\$2,877	
12/22/17	Deposit (57% of \$125,168.95)	\$71,346	
2/5/18	Reimb. Gen Fund for SCI Levy Administration (FY17-18)	-\$2,750	
2/5/18	Deposit (57% of \$18,206.39)	\$10,378	
2/7/18	Reimb. Gen. Fund (partial) for BI-15-1.0 Cost Share and Retention (Inv. 25-29)	-\$90,000	
4/19/18	Deposit (57% of \$72,825.57)	\$41,511	
6/30/18	Estimated Deposit (57% of \$11,379.00)	\$6,486	
6/30/18	Est. Reimb. Gen. Fund for BI-15-1.0 Cost Share and Retention (Inv. 30-33)	-\$15,000	
6/30/18	Est. Reimb. Gen. Fund for CDBG Cost Share	-\$35,000	

Estimated Interest (July 17 - June 18)  
Net change in Fund Balance

	\$18	
	-\$35,714	-\$35,714

**Available Cash as of 6/30/18 (Estimated)**

	\$3,318
--	---------

2018-2019 Revenues (Estimated)  
2018-2019 Expenses (See Exhibit 2)  
Estimated Interest (July 18 - June 19)  
Net change in Fund Balance

\$133,604	
-\$250,000	
\$15	
(\$116,381)	(\$116,381)

**Available Cash as of 6/30/19 (Estimated)**

(\$113,063)
-------------

**BETHEL ISLAND MUNICIPAL IMPROVEMENT DISTRICT**

**EXHIBIT 3**

**GENERAL FUND CASH FLOW**

**REIMB FROM DCV ANNUAL LEVY REVENUES FOR BUDGETED EMPLOYEE/EQUIPMENT EXPENSES**

**ATTACHMENT #2**

	18-19
District Manager (10% of FTE)	\$17,440
Levee/Drainage Superintendent (18.5% of FTE)	\$25,179
Levee/Drainage Foreman (48.5% of FTE)	\$37,511
Direct Administration (22% of FTE)	\$11,682
Administrative Overhead	\$77,200
Estimated Equipment Reimbursement	<u>\$10,000</u>
<b>Total Estimated Reimbursement from DCV Funds for Employee/Equipment Expenses</b>	<b>\$179,012</b>

---

**Available Delta Coves O & M Funds for BIMID Staff Costs**

Direct Staff	\$128,000
Direct Admin	\$20,790
Direct District Manager	<u>\$15,450</u>
	<b>Total Direct</b>
	<b>\$164,240</b>
Admin Overhead	<u>\$77,200</u>
	<b>Total Available Annually</b>
	<b>\$241,440</b>

DM  
LM  
ES  
DB

**BETHEL ISLAND MUNICIPAL IMPROVEMENT DISTRICT  
ATTACHMENT #1**

**EXHIBIT 4**

	Final 2013-2014	Final 2014-2015	Final 2015-2016	Final 2016-2017	Estimated 2017-2018	Projected 2018-2019
<b>UTILITIES</b>						
General Fund	\$4,395	\$5,620	\$6,044	\$6,090	\$7,261	\$7,000
Stormwater	\$11,067	\$20,901	\$24,560	\$25,078	\$18,479	\$21,000
<b>SUB-TOTAL UTILITIES</b>	<b>\$15,462</b>	<b>\$26,521</b>	<b>\$30,604</b>	<b>\$31,168</b>	<b>\$30,500</b>	<b>\$28,000</b>
Park*	\$1,342	\$996	\$846	\$1,851	\$1,925	\$1,900
<b>GRAND TOTAL UTILITIES</b>	<b>\$16,804</b>	<b>\$27,517</b>	<b>\$31,450</b>	<b>\$33,019</b>	<b>\$32,425</b>	<b>\$29,900</b>

\*Park utilities (electricity and garbage) are paid directly by the park account.

**BETHEL ISLAND MUNICIPAL IMPROVEMENT DISTRICT  
ATTACHMENT #2**

**EXHIBIT 4**

	Final 2013-2014	Final 2014-2015	Final 2015-2016	Final 2016-2017	Estimated 2017-2018	Projected 2018-2019
<b>PAYROLL AND EMPLOYEE BENEFITS</b>						
General Fund	\$142,567	\$198,098	\$159,600	\$235,555	\$305,128	\$287,361
Subventions	\$41,708	\$44,685	\$58,992	\$75,377	\$80,000	\$85,000
Stormwater	\$26,442	\$9,644	\$18,983	\$10,488	\$18,560	\$18,000
Delta Coves				\$16,994	\$21,000	\$91,812
Park	\$4,277	\$3,273	\$4,036	\$8,165	\$12,820	\$10,000
<b>TOTAL PAYROLL AND EMPLOYEE BENEFITS</b>	<b>\$214,994</b>	<b>\$255,700</b>	<b>\$241,611</b>	<b>\$346,579</b>	<b>\$437,508</b>	<b>\$492,173</b>



**BETHEL ISLAND MUNICIPAL IMPROVEMENT DISTRICT  
PROPOSED 2018-2019  
ATTACHMENT #3**

**EXHIBIT 4**

<b>Funding Source:</b>	<b>CoCoCo Stormwater Agreement</b>
Reimbursement for current fiscal year expenses	\$16,500
<b>Total Reimbursement</b>	<b>\$16,500</b>
<b>Current year expenses:</b>	
Drainage/Pump Maintenance	\$1,000
Utilities	\$21,000
Payroll and Employee Benefits	\$18,000
<b>Total Fund Expenses</b>	<b>\$40,000</b>
<b>EXCESS REVENUES OVER (Under) EXPENSES</b>	<b>-\$23,500</b>
<b>TRANSFER TO GENERAL FUND ACCOUNT TO PARTIALLY REIMBURSE FOR EXPENSES INCURRED</b>	
	<b>\$16,500</b>

**BETHEL ISLAND MUNICIPAL IMPROVEMENT DISTRICT  
 PROPOSED 2018-2019  
 ATTACHMENT #4**

**EXHIBIT 4**

<b>Funding Source:</b>	<b>DWR Subventions</b>
Reimbursement for prior fiscal year expenses	\$170,000
<b>Total Reimbursement</b>	<b>\$170,000</b>
<b>Current year expenses:</b>	
Engineers	\$35,000
Levee Material	\$43,500
Levee Trucking	\$58,500
Mitigation Site Maintenance	\$1,000
Subventions Repairs and Maintenance	\$50,000
Payroll and Employee Benefits	\$85,000
<b>Total Fund Budgeted Expenses</b>	<b>\$273,000 *</b>
<b>EXCESS REVENUES OVER (Under) EXPENSES</b>	<b>-\$103,000</b>
<b>TRANSFER TO GENERAL FUND ACCOUNT TO PARTIALLY REIMBURSE FOR EXPENSES INCURRED</b>	<b>\$170,000</b>

\*Another \$50,000 of associated equipment charges (at an approved rate per hour used; not directly tied to any current year expenses) will also be added to the FY 2018-2019 Subventions Claim for a total of \$323,000. \$323,000 minus \$28,750 (\$2,500 per levee mile) equals \$294,250. Estimated maximum reimbursement for 2018-2019 subventions work is \$220,688 (\$294,250 x 75%); this amount will be received in FY 19-20.

**BETHEL ISLAND MUNICIPAL IMPROVEMENT DISTRICT  
PROPOSED 2018-2019  
ATTACHMENT #5**

**EXHIBIT 4**

**Park**

**Current year expenses:**

Repairs and Maintenance	\$1,000 **
Utilities	\$1,900 **
Payroll and Employee Benefits	\$10,000
<b>Total Fund Expenses</b>	<b>\$12,900</b>

---

---

**EXCESS REVENUES OVER (Under) EXPENSES** **-\$12,900**

---

---

\*\*These expenses are paid directly from the park checking account.

Payroll and Employee Benefits are paid from the General Fund and are included in Exhibit 1.

**BETHEL ISLAND MUNICIPAL IMPROVEMENT DISTRICT**

**EXHIBIT 5**

**PROPOSED FY 2018-2019 OVERALL GENERAL FUND OPERATING REVENUES/EXPENDITURES BY FUNDING SOURCE**

	General and Admin	Subventions	Stormwater	Park	Delta Coves	Total
<b>REVENUES:</b>						
Property Taxes	\$479,610					\$479,610
Stormwater Reimb. (for current fiscal year)			\$16,500			\$16,500
Subventions Reimb. (for prior fiscal year)		\$170,000				\$170,000
Land Lease	\$2,500					\$2,500
Interest	\$2,800					\$2,800
Miscellaneous Income	\$1,080					\$1,080
<b>TOTAL REVENUES</b>	<b>\$485,990</b>	<b>\$170,000</b>	<b>\$16,500</b>	<b>\$0</b>	<b>\$0</b>	<b>\$672,490</b>
<b>EXPENSES:</b>						
Accounting Fees	\$18,000					\$18,000
Advertising/Legal Notices	\$250					\$250
Fees/Licenses/Permits	\$2,500					\$2,500
Bldg and Yard Maintenance	\$6,000					\$6,000
Community Outreach	\$500					\$500
Contingency Reserve	\$5,000					\$5,000
County Election Fees	\$2,500					\$2,500
Drainage and Pumps			\$1,000			\$1,000
Safety Equip/Uniforms	\$2,500					\$2,500
Engineers	\$35,000	\$35,000				\$70,000
Equipment Maintenance	\$25,000					\$25,000
Equipment Purchase	\$25,000					\$25,000
Fuel/Oil/Tires	\$13,000					\$13,000
Insurance	\$30,000					\$30,000
Judgments/Settlements	\$500					\$500
Labor Compliance Monitoring	\$0					\$0
Lease/Purchase	\$6,000					\$6,000
Legal Fees	\$30,000					\$30,000
Levee Material		\$43,500				\$43,500
Levee Trucking		\$58,500				\$58,500
Meals/Entertainment	\$1,250					\$1,250
Meetings/Seminars	\$200					\$200
Mitigation Site Maint.		\$1,000				\$1,000
Office Supplies	\$6,500					\$6,500
Postage	\$600					\$600
Shop Tools & Equipment	\$1,000					\$1,000
Siren Maintenance	\$15,500					\$15,500
Subcontractors: Consultants	\$24,000					\$24,000
Subvention Repairs and Maint.		\$5,000				\$5,000
Shop Supplies	\$8,000					\$8,000
Taxes	\$857					\$857
Telephone	\$10,000					\$10,000
Travel	\$5,000					\$5,000
Utilities	\$7,000		\$21,000			\$28,000
Payroll and Employee Benefits	\$287,361	\$85,000	\$18,000	\$10,000	\$91,812	\$492,173
<b>TOTAL EXPENSES</b>	<b>\$569,018</b>	<b>\$228,000</b>	<b>\$40,000</b>	<b>\$10,000</b>	<b>\$91,812</b>	<b>\$938,830</b>
<b>NET FUND</b>	<b>-\$83,028</b>	<b>-\$58,000</b>	<b>-\$23,500</b>	<b>-\$10,000</b>	<b>-\$91,812</b>	<b>-\$266,340</b>

**BETHEL ISLAND MUNICIPAL IMPROVEMENT DISTRICT**  
**PROPOSED 2018-2019 GENERAL FUND BASELINE BUDGET WITH EXPENDITURE CATEGORIES**

Adopted 6-21-18

**REVENUES:**

Property Taxes	\$479,610
Land Lease	\$2,500
Interest	\$2,800
Miscellaneous Income	\$1,080
<b>TOTAL GENERAL FUND REVENUES</b>	<b>\$485,990</b>

**EXPENSES:**

Wages and Employee Benefits	
Wages	\$286,883
Employer Tax: Social Security	\$1,305
Employer Tax: Medicare	\$4,160
Employer Tax: SUTA	\$2,170
Worker's Comp. Ins.	\$10,088
Health Insurance	\$71,935
Retirement	\$115,632
<b>Sub Total Wages and Employee Benefits</b>	<b>\$492,173</b>

Professional and Specialized Services

Accounting Fees	\$18,000
Drainage/Pump Maintenance	\$1,000
Engineers (see District Engineer)	\$70,000
Labor Compliance Monitoring	\$0
Legal Fees	\$30,000
Levee Trucking	\$58,500
Mitigation Site Maintenance	\$1,000
Siren Maintenance	\$15,500
Subcontractors	\$24,000
<b>Sub Total Professional and Specialized Services</b>	<b>\$218,000</b>

Services and Supplies

Advertising/Legal Notices	\$250
Building/Yard Maintenance	\$6,000
Equipment Maintenance	\$25,000
Equipment Purchase	\$25,000
Fees/Licenses/Permits	\$2,500
Fuel/Oil/Tires	\$13,000
Levee Material	\$43,500
Office Supplies	\$6,500
Postage	\$600
Shop Supplies	\$8,000
Shop Tools/Equipment	\$1,000
<b>Sub Total Services and Supplies</b>	<b>\$131,350</b>

Operation and Maintenance

Community Outreach	\$500
Contingency Reserve	\$5,000
County Election Fees	\$2,500
Insurance	\$30,000
Judgments/Settlements	\$500
Meals/Entertainment	\$1,250
Meetings/Seminars	\$200
Office Equipment Lease/Purchase	\$6,000
Safety Equipment/Uniforms	\$2,500
Subvention Repairs/Maintenance	\$5,000
Taxes	\$857
Telephone	\$10,000
Travel	\$5,000
Utilities	\$28,000
<b>Sub Total Operation and Maintenance</b>	<b>\$97,307</b>

**Total General Fund Expenses** **\$938,830**

**EXCESS REVENUES OVER (Under) EXPENSES** **-\$452,840**

**OTHER FINANCING SOURCES IN SUPPORT OF GENERAL FUND**

Reimbursement from Stormwater Fund	\$16,500
Reimbursement from Subventions Fund	\$170,000
AD Enhanced Levee, Drainage Maint.	\$60,942
AD Administrative Support	\$39,847
Reimb from DCV Annual Levy Revenues (Ex. 3, Att. 2)	\$179,012
<b>Total Other Financing Sources (ADD)</b>	<b>\$466,301</b>

**NET CHANGE IN FUND BALANCE** **\$13,461**

**EXHIBIT 6**

**BETHEL ISLAND MUNICIPAL IMPROVEMENT DISTRICT**  
**TOTAL OF ALL GENERAL FUND OPERATING DEPARTMENTS**

**FY 2018-2019**

**EXHIBIT 7**

EXPENSES:	ADMINISTRATION AND FINANCE	DISTRICT LEGAL COUNSEL	PUBLIC WORKS	EMERGENCY PREPAREDNESS	TOTAL
Wages and Employee Benefits	\$214,810		\$277,363		\$492,173
Professional and Specialized Services	\$77,000	\$30,000	\$95,500	\$15,500	\$218,000
Services and Supplies	\$11,850		\$119,500		\$131,350
Operation and Maintenance	\$63,067	\$5,500	\$28,500	\$240	\$97,307
<b>TOTAL GENERAL FUND EXPENSES</b>	<b>\$366,727</b>	<b>\$35,500</b>	<b>\$520,863</b>	<b>\$15,740</b>	<b>\$938,830</b>



**BETHEL ISLAND MUNICIPAL IMPROVEMENT DISTRICT**  
**DEPARTMENT: ADMINISTRATION AND FINANCE**

**FY 2018-2019**

**EXHIBIT 7A**

**EXPENSES:**

Wages and Employee Benefits

Wages	\$123,466
Employer Tax: Social Security	\$0
Employer Tax: Medicare	\$1,790
Employer Tax: SUTA	\$729
Worker's Comp. Ins.	\$720
Health Insurance	\$31,218
Retirement	\$56,887
<b>Sub Total Wages and Employee Benefits</b>	<b>\$214,810</b>

Professional and Specialized Services

Accounting Fees	\$18,000
Engineers (see District Engineer)	\$35,000
Labor Compliance Monitoring	\$0
Subcontractors	\$24,000
<b>Sub Total Professional and Specialized Services</b>	<b>\$77,000</b>

Services and Supplies

Advertising/Legal Notices	\$250
Building/Yard Maintenance	\$2,000
Fees/Licenses/Permits	\$2,500
Office Supplies	\$6,500
Postage	\$600
<b>Sub Total Services and Supplies</b>	<b>\$11,850</b>

Operation and Maintenance

Community Outreach (web site)	\$260
County Election Fees	\$2,500
Insurance	\$30,000
Meals/Entertainment	\$1,250
Meetings/Seminars	\$200
Office Equipment Lease/Purchase	\$6,000
Taxes	\$857
Telephone	\$10,000
Travel	\$5,000
Utilities	\$7,000
<b>Sub Total Operation and Maintenance</b>	<b>\$63,067</b>

<b>Total General Fund Expenses</b>	<b>\$366,727</b>
------------------------------------	------------------

**BETHEL ISLAND MUNICIPAL IMPROVEMENT DISTRICT**  
**DEPARTMENT: DISTRICT LEGAL COUNSEL**

**FY 2018-2019**

**EXHIBIT 7B**

**EXPENSES:**

Professional and Specialized Services

Legal Fees	\$30,000
<b>Sub Total Professional and Specialized Services</b>	<b>\$30,000</b>

Operation and Maintenance

Judgments/Settlements	\$500
Contingency Reserve	\$5,000
<b>Sub Total Operation and Maintenance</b>	<b>\$5,500</b>

<b>Total General Fund Expenses</b>	<b>\$35,500</b>
------------------------------------	-----------------

**BETHEL ISLAND MUNICIPAL IMPROVEMENT DISTRICT**  
**DEPARTMENT: DISTRICT ENGINEER**

**FY 2018 - 2019**

**EXHIBIT 7C**

	Admin/Finance	Levee/Mitigation Maintenance	Total
<b>EXPENSES:</b>			
Professional and Specialized Services			
Engineers	\$35,000	\$35,000	\$70,000
<b>Sub Total Professional and Specialized Services</b>	<b>\$35,000</b>	<b>\$35,000</b>	<b>\$70,000</b>
<b>Total General Fund Expenses</b>	<b>\$35,000</b>	<b>\$35,000</b>	<b>\$70,000</b>
(Already included in Admin & Finance and Public Works)			

**BETHEL ISLAND MUNICIPAL IMPROVEMENT DISTRICT**  
**DEPARTMENT: PUBLIC WORKS**

**FY 2018 - 2019**

**EXHIBIT 7D**

EXPENSES:	Levee/Mitigation					Shop	Total
	Maintenance	Drainage	Parks	Delta Coves			
<b>Wages and Employee Benefits</b>							
Wages	\$47,636	\$10,055	\$8,400	\$53,443	\$43,882	\$163,416	
Employer Tax: Social Security			\$521	\$198	\$587	\$1,306	
Employer Tax: Medicare	\$691	\$146	\$122	\$775	\$636	\$2,370	
Employer Tax: SUTA	\$319	\$65	\$429	\$516	\$112	\$1,441	
Worker's Comp. Ins.	\$3,258	\$688	\$528	\$2,553	\$2,340	\$9,367	
Health Insurance	\$13,262	\$2,839		\$13,303	\$11,313	\$40,717	
Retirement	\$19,834	\$4,207		\$21,024	\$13,681	\$58,746	
<b>Sub Total Wages and Employee Benefits</b>	<b>\$85,000</b>	<b>\$18,000</b>	<b>\$10,000</b>	<b>\$91,812</b>	<b>\$72,551</b>	<b>\$277,363</b>	
<b>Professional and Specialized Services</b>							
Drainage/Pump Maintenance		\$1,000				\$1,000	
Engineers (see District Engineer)	\$35,000					\$35,000	
Levee Trucking	\$58,500					\$58,500	
Mitigation Site Maintenance	\$1,000					\$1,000	
<b>Sub Total Professional and Specialized Services</b>	<b>\$94,500</b>	<b>\$1,000</b>	<b>\$0</b>		<b>\$0</b>	<b>\$95,500</b>	
<b>Services and Supplies</b>							
Building/Yard Maintenance					\$4,000	\$4,000	
Equipment Maintenance					\$25,000	\$25,000	
Equipment Purchase					\$25,000	\$25,000	
Fees/Licenses/Permits					\$0	\$0	
Fuel/Oil/Tires					\$13,000	\$13,000	
Levee Material	\$43,500					\$43,500	
Shop Supplies					\$8,000	\$8,000	
Shop Tools/Equipment					\$1,000	\$1,000	
<b>Sub Total Services and Supplies</b>	<b>\$43,500</b>	<b>\$0</b>	<b>\$0</b>		<b>\$76,000</b>	<b>\$119,500</b>	
<b>Operation and Maintenance</b>							
Safety Equipment/Uniforms					\$2,500	\$2,500	
Subvention Repairs/Maintenance	\$5,000					\$5,000	
Utilities		\$21,000				\$21,000	
<b>Sub Total Operation and Maintenance</b>	<b>\$5,000</b>	<b>\$21,000</b>	<b>\$0</b>		<b>\$2,500</b>	<b>\$28,500</b>	
<b>Total General Fund Expenses</b>	<b>\$228,000</b>	<b>\$40,000</b>	<b>\$10,000</b>	<b>\$91,812</b>	<b>\$151,051</b>	<b>\$520,863</b>	

BETHEL ISLAND MUNICIPAL IMPROVEMENT DISTRICT  
DEPARTMENT: EMERGENCY PREPAREDNESS

FY 2018 - 2019

EXHIBIT 7E

**EXPENSES:**

Professional and Specialized Services

Siren Maintenance	\$15,500
<b>Sub Total Professional and Specialized Services</b>	<b>\$15,500</b>

Services and Supplies

Communications Grant expenses	\$0
Reimbursement from DWR for Communications Grant expenses	\$0
<b>Sub Total Services and Supplies</b>	<b>\$0</b>

Operation and Maintenance

Community Outreach (Web site)	\$240
<b>Sub Total Operation and Maintenance</b>	<b>\$240</b>

<b>Total General Fund Expenses</b>	<b>\$15,740</b>
------------------------------------	-----------------