

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

| REVENUES: | 2011-2012 | 2012-2013 | 2013-2014 | 2014-2015 | 2015-2016 | 2016-2017 |
|--|------------------|------------------|------------------|------------------|------------------|------------------|
| 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 |
| TOTAL REVENUES | 579,948 | 553,746 | 543,271 | 1,205,355 | 1,604,338 | 3,061,456 |

| EXPENDITURES: | | | | | | |
|---|---------|---------|---------|---------|---------|---------|
| 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 |
| TOTAL EXPENDITURES | 656,764 | 595,736 | 654,090 | 1,426,752 | 1,141,607 | 1,360,818 |

| | | | | | | |
|--|----------|----------|-----------|-----------|---------|-----------|
| 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 |
| TOTAL GENERAL FUND REVENUES | \$433,719 | \$468,453 | \$463,880 | \$466,300 | \$461,515 | \$485,990 |

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 |
| TOTAL GENERAL FUND EXPENSES | \$632,671 | \$818,256 | \$910,502 | \$915,784 | \$909,650 | \$938,830 |
| REVENUE BALANCE OVER (under) EXPENSES | -\$198,952 | -\$349,803 | -\$446,622 | -\$449,484 | -\$448,135 | -\$452,840 |
| 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 |
| Total Other Financing Sources (ADD) | \$240,211 | \$260,459 | \$457,335 | \$463,372 | \$305,360 | \$466,301 |
| NET CHANGE IN FUND BALANCE | \$41,259 | -\$89,344 | \$10,713 | \$13,888 | -\$142,775 | \$13,461 |

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

EXHIBIT 2

| | Major Projects | | | | Total Capital Improvement Projects |
|--|--------------------------------|--|--|-------------------------------|---|
| | HSB Special Project | NW Levee/Stone Road Seepage Project | Flood Emergency Response Prep Grant | 5 Year Plan Update | |
| FUNDING SOURCE | 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 |
| TOTAL FUNDING | \$3,000,000 | \$1,000,000 | \$90,030 | \$35,000 | \$4,125,030 |
| EXPENSES | | | | | |
| 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 | | | | | |
| Sub Total Professional and Specialized Services | \$3,000,000 | \$1,000,000 | \$90,030 | \$35,000 | \$4,125,030 |
| Other Expenses | | | | | |
| Contingencies | | | | | |
| Sub Total Other Expenses | | | | | \$0 |
| TOTAL EXPENSES | \$3,000,000 | \$1,000,000 | \$90,030 | \$35,000 | \$4,125,030 |
| GENERAL FUND NET CONTRIBUTION | \$180,000 | \$70,000 | | \$0 | \$250,000 |
| Paid for with Assessment District Revenue | \$180,000 | \$70,000 | | \$0 | \$250,000 |

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

EXHIBIT 2A

| FUNDING SOURCE | CDBG Grant (estimated) | HSB Special Project (estimated) | NW Levee/Stone Road Seepage Project | Flood Emergency Response Prep Grant | Total Capital Improvement Projects |
|-------------------------------|-----------------------------------|--|--|--|---|
| 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 |
| TOTAL FUNDING | \$117,000 | \$1,154,500 | \$30,000 | \$10,000 | \$1,311,500 |

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 | | | | | |
| Sub Total Professional and Specialized Services | \$117,000 | \$1,154,500 | \$30,000 | \$10,000 | \$1,311,500 |

Other Expenses

Contingencies

| | | | | | |
|---------------------------------|------------|------------|------------|------------|------------|
| Sub Total Other Expenses | \$0 | \$0 | \$0 | \$0 | \$0 |
|---------------------------------|------------|------------|------------|------------|------------|

| | | | | | |
|-----------------------|------------------|--------------------|-----------------|-----------------|--------------------|
| TOTAL EXPENSES | \$117,000 | \$1,154,500 | \$30,000 | \$10,000 | \$1,311,500 |
|-----------------------|------------------|--------------------|-----------------|-----------------|--------------------|

| | | | | | |
|--|-----------------|-----------------|----------------|--|------------------|
| GENERAL FUND NET CONTRIBUTION ESTIMATED 17-18 | \$34,500 | \$69,270 | \$2,100 | | \$105,870 |
|--|-----------------|-----------------|----------------|--|------------------|

| | | | | | |
|---|----------|----------|---------|--|-----------|
| 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

| | | Total Available |
|--|------------|------------------------|
| Available Cash as of 7/1/17 | | \$282,875 |
| 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 |
| Available Cash as of 6/30/18 (Estimated) | | \$140,100 |
| 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 |
| Available Cash as of 6/30/19 (Proposed) | | \$153,561 |
| Capital Improvement Projects and Special Projects | | |
| General Fund Contribution for 2018-2019 | | \$0 |
| Net General Fund Balance (Deficit) | | \$153,561 |

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

EXHIBIT 3

| | | Total Available | |
|-------------------------------------|--|------------------------|-----------------|
| | | | \$0 |
| Available Cash as of 7/1/15 | | | |
| 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 | \$12,957 | \$12,957 |
| Available Cash as of 6/30/16 | | | \$12,957 |
| 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 | \$26,075 | \$26,075 |
| Available Cash as of 6/30/17 | | | \$39,032 |
| 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> |
| Total Estimated Reimbursement from DCV Funds for Employee/Equipment Expenses | \$179,012 |

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> |
| | Total Direct |
| | \$164,240 |
| Admin Overhead | <u>\$77,200</u> |
| | Total Available Annually |
| | \$241,440 |

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**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 |
|------------------------------|--------------------|--------------------|--------------------|--------------------|------------------------|------------------------|
| UTILITIES | | | | | | |
| 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 |
| SUB-TOTAL UTILITIES | \$15,462 | \$26,521 | \$30,604 | \$31,168 | \$30,500 | \$28,000 |
| Park* | \$1,342 | \$996 | \$846 | \$1,851 | \$1,925 | \$1,900 |
| GRAND TOTAL UTILITIES | \$16,804 | \$27,517 | \$31,450 | \$33,019 | \$32,425 | \$29,900 |

*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 |
|--|--------------------|--------------------|--------------------|--------------------|------------------------|------------------------|
| PAYROLL AND EMPLOYEE BENEFITS | | | | | | |
| 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 |
| TOTAL PAYROLL AND EMPLOYEE BENEFITS | | | | | | |
| BENEFITS | \$214,994 | \$255,700 | \$241,611 | \$346,579 | \$437,508 | \$492,173 |

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

EXHIBIT 4

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

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

EXHIBIT 4

| Funding Source: | DWR Subventions |
|--|------------------------|
| Reimbursement for prior fiscal year expenses | \$170,000 |
| Total Reimbursement | \$170,000 |
| Current year expenses: | |
| 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 |
| Total Fund Budgeted Expenses | \$273,000 * |
| EXCESS REVENUES OVER (Under) EXPENSES | -\$103,000 |
| TRANSFER TO GENERAL FUND ACCOUNT TO PARTIALLY REIMBURSE FOR EXPENSES INCURRED | \$170,000 |

*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 |
| Total Fund Expenses | \$12,900 |

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 |
|---|----------------------|------------------|------------------|------------------|------------------|-------------------|
| REVENUES: | | | | | | |
| 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 |
| TOTAL REVENUES | \$485,990 | \$170,000 | \$16,500 | \$0 | \$0 | \$672,490 |
| EXPENSES: | | | | | | |
| 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 |
| TOTAL EXPENSES | \$569,018 | \$228,000 | \$40,000 | \$10,000 | \$91,812 | \$938,830 |
| NET FUND | -\$83,028 | -\$58,000 | -\$23,500 | -\$10,000 | -\$91,812 | -\$266,340 |

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 |
| TOTAL GENERAL FUND REVENUES | \$485,990 |

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 |
| Sub Total Wages and Employee Benefits | \$492,173 |

| | |
|--|------------------|
| 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 |
| Sub Total Professional and Specialized Services | \$218,000 |

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 |
| Sub Total Services and Supplies | \$131,350 |

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 |
| Sub Total Operation and Maintenance | \$97,307 |

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 |
| Total Other Financing Sources (ADD) | \$466,301 |

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 |
| TOTAL GENERAL FUND EXPENSES | \$366,727 | \$35,500 | \$520,863 | \$15,740 | \$938,830 |

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 |
| Sub Total Wages and Employee Benefits | \$214,810 |

Professional and Specialized Services

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

Services and Supplies

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

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 |
| Sub Total Operation and Maintenance | \$63,067 |

| | |
|------------------------------------|------------------|
| Total General Fund Expenses | \$366,727 |
|------------------------------------|------------------|

BETHEL ISLAND MUNICIPAL IMPROVEMENT DISTRICT
DEPARTMENT: DISTRICT LEGAL COUNSEL

FY 2018-2019

EXHIBIT 7B

EXPENSES:

Professional and Specialized Services

| | |
|--|-----------------|
| Legal Fees | \$30,000 |
| Sub Total Professional and Specialized Services | \$30,000 |

Operation and Maintenance

| | |
|--|----------------|
| Judgments/Settlements | \$500 |
| Contingency Reserve | \$5,000 |
| Sub Total Operation and Maintenance | \$5,500 |

| | |
|------------------------------------|-----------------|
| Total General Fund Expenses | \$35,500 |
|------------------------------------|-----------------|

BETHEL ISLAND MUNICIPAL IMPROVEMENT DISTRICT
DEPARTMENT: DISTRICT ENGINEER

FY 2018 - 2019

EXHIBIT 7C

| | Admin/Finance | Levee/Mitigation Maintenance | Total |
|--|-----------------|---------------------------------|-----------------|
| EXPENSES: | | | |
| Professional and Specialized Services | | | |
| Engineers | \$35,000 | \$35,000 | \$70,000 |
| Sub Total Professional and Specialized Services | \$35,000 | \$35,000 | \$70,000 |
| Total General Fund Expenses | \$35,000 | \$35,000 | \$70,000 |
| (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 | | | |
| Wages and Employee Benefits | | | | | | | |
| 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 | |
| Sub Total Wages and Employee Benefits | \$85,000 | \$18,000 | \$10,000 | \$91,812 | \$72,551 | \$277,363 | |
| Professional and Specialized Services | | | | | | | |
| 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 | |
| Sub Total Professional and Specialized Services | \$94,500 | \$1,000 | \$0 | | \$0 | \$95,500 | |
| Services and Supplies | | | | | | | |
| 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 | |
| Sub Total Services and Supplies | \$43,500 | \$0 | \$0 | | \$76,000 | \$119,500 | |
| Operation and Maintenance | | | | | | | |
| Safety Equipment/Uniforms | | | | | \$2,500 | \$2,500 | |
| Subvention Repairs/Maintenance | \$5,000 | | | | | \$5,000 | |
| Utilities | | \$21,000 | | | | \$21,000 | |
| Sub Total Operation and Maintenance | \$5,000 | \$21,000 | \$0 | | \$2,500 | \$28,500 | |
| Total General Fund Expenses | \$228,000 | \$40,000 | \$10,000 | \$91,812 | \$151,051 | \$520,863 | |

BETHEL ISLAND MUNICIPAL IMPROVEMENT DISTRICT
DEPARTMENT: EMERGENCY PREPAREDNESS

FY 2018 - 2019

EXHIBIT 7E

EXPENSES:

Professional and Specialized Services

| | |
|--|-----------------|
| Siren Maintenance | \$15,500 |
| Sub Total Professional and Specialized Services | \$15,500 |

Services and Supplies

| | |
|--|------------|
| Communications Grant expenses | \$0 |
| Reimbursement from DWR for Communications Grant expenses | \$0 |
| Sub Total Services and Supplies | \$0 |

Operation and Maintenance

| | |
|--|--------------|
| Community Outreach (Web site) | \$240 |
| Sub Total Operation and Maintenance | \$240 |

| | |
|------------------------------------|-----------------|
| Total General Fund Expenses | \$15,740 |
|------------------------------------|-----------------|