

BETHEL ISLAND MUNICIPAL IMPROVEMENT DISTRICT  
ANNUAL REVENUE/EXPENSES COMPARISON

REVENUES:	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018
Property taxes	358,642	373,654	391,721	429,849	447,408	466,667
DWR Subventions	174,204	125,765	98,518	136,134	183,046	118,231
DWR Special Projects	6,762	30,440	510,171	409,433	284,975	2,984,618
DWR adjustments	(43,551)	(58,831)	(20,926)	(6,122)		
Contra Costa County (Stormwater)	20,775	16,500	12,225	16,500	16,500	16,500
Assessment District Revenues				216,159	222,242	229,114
Delta Coves Infrastructure/Maintenance Agreement				274,900	1,876,400	596,222
Delta Coves Reimbursements				79,180		435,014
Construction Permits	4,714	499	24			
Interest	1,785	954	1,046	528	876	4,525
Other Revenue	30,415	54,290	212,576	47,777	30,009	7,532
<b>TOTAL REVENUES</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>4,858,423</b>

EXPENDITURES:	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018
Accounting	14,100	14,150	14,615	17,960	16,320	17,250
Advertising	423	-	-	76	8,820	85
Bldg./yard exp.	8,313	6,280	2,510	4,629	5,063	31,158
Community Outreach	480	480	2,704	540	480	480
Consulting Engineers	-	-	-	-	-	-
Consulting Environmental	-	-	-	-	-	-
Consultants	-	-	-	-	-	-
County and annual fees	2,733	1,971	2,141	4,363	14,021	28,907
Employee Benefits	19,665	20,824	18,719	20,256	34,739	66,502
Equip maint/operation	24,191	17,972	1,650	25,860	39,365	23,200
Equipment purchase	4,239	2,631	22,713	60,186	9,626	500
Equipment rental	-	-	-	-	-	-
Fuel, oil, tires	10,519	13,064	7,392	12,881	10,507	16,058
Insurance	36,377	20,481	25,012	49,801	28,568	29,560
Interest				433	-	-
Legal	57,280	86,178	156,164	118,520	52,197	36,690
Levee maint, engineering and mitigation	150,625	160,352	862,749	466,127	677,686	2,043,579
Miscellaneous	6,465	5,360	10,386	5,446	10,558	12,893
Mitigation maint.	12,796	17,405	17,755	-	-	-
Office expense	4,034	5,380	6,685	9,894	7,757	10,812
Payroll taxes	6,798	8,570	13,254	16,015	13,421	11,242
Pension expense	39,181	36,382	28,662	31,187	48,579	86,825
Repairs and maint.	-	-	-	-	-	-
Salaries	139,668	146,962	187,206	226,377	243,784	279,031
Siren and park maintenance				20,637	8,083	14,183
Subcontractors					20,023	28,782
Supplies	3,469	3,706	3,958	5,493	5,989	9,115
Taxes and licenses	38	94	-	784	807	832

Telephone	7,549	6,725	6,571	7,378	8,545	9,718
Utilities	14,866	16,804	27,517	31,450	33,019	29,993
Settlements/judgments	27,366	59,000	-	-	-	-
Workers comp ins.	4,561	3,319	8,389	5,314	7,818	8,748
Capital outlays	"	"	-	-	55,043	-
<b>TOTAL EXPENDITURES</b>	<b>595,736</b>	<b>654,090</b>	<b>1,426,752</b>	<b>1,141,607</b>	<b>1,360,818</b>	<b>2,796,143</b>

EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(41,990)	(110,819)	(221,397)	462,731	1,700,638	2,062,280
NET CHANGE IN FUND BALANCE	(41,990)	(110,819)	(221,397)	462,731	1,700,638	2,062,280
BEGINNING FUND BALANCE	461,038	419,048	308,229	86,832	549,563	2,250,201
ENDING FUND BALANCE	419,048	308,229	86,832	549,563	2,250,201	4,312,481

BETHEL ISLAND MUNICIPAL IMPROVEMENT DISTRICT  
 PROPOSED FY 2019-2020 GENERAL FUND BASELINE OPERATING BUDGET

EXHIBIT 1

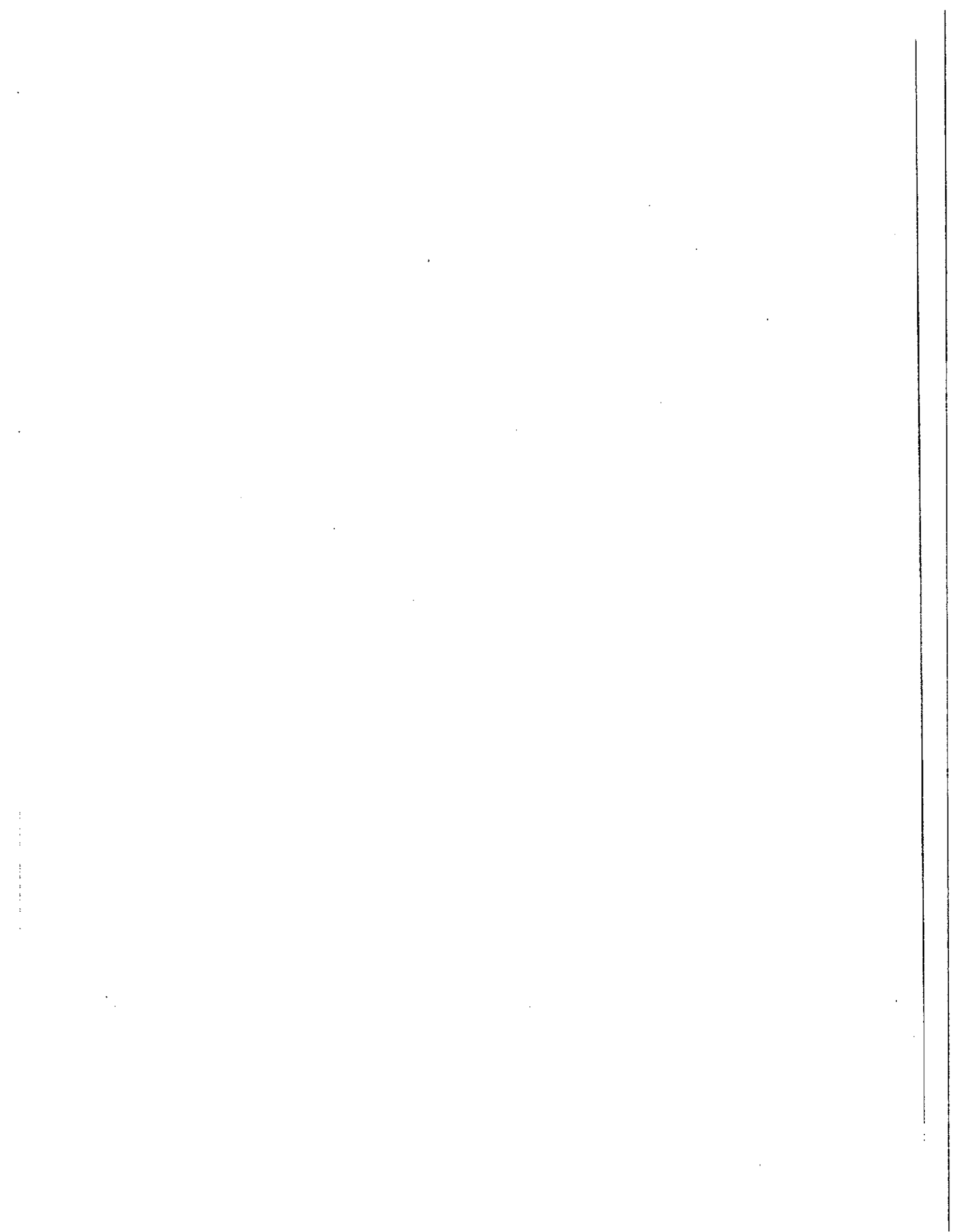
Detailed Attachment	Final 2016-2017	Final 2017-2018	Adopted 2018-2019	Adjusted 2018-2019	Estimated 2018-2019	Proposed 2019-2020
<b>REVENUES:</b>						
Property Taxes	\$447,408	\$466,667	\$479,610	\$479,610	\$479,610	\$504,000
Land Lease	\$5,000	\$2,500	\$2,500	\$2,500	\$2,500	\$2,500
Interest	\$220	\$2,661	\$2,800	\$2,800	\$1,800	\$2,000
Miscellaneous Income	\$15,825	\$2,339	\$1,080	\$3,200	\$3,100	\$1,080
<b>TOTAL GENERAL FUND REVENUES</b>	<b>\$468,453</b>	<b>\$474,167</b>	<b>\$485,990</b>	<b>\$488,110</b>	<b>\$487,010</b>	<b>\$509,580</b>
<b>EXPENSES</b>						
Accounting Fees	\$16,320	\$17,250	\$18,000	\$18,000	\$18,000	\$19,000
Advertising/Legal Notices	\$8,820	\$85	\$250	\$250	\$100	\$250
Fees/Licenses/Permits	\$4,606	\$6,648	\$2,500	\$6,000	\$6,000	\$5,000
Bldg and Yard Maintenance	\$5,063	\$31,158	\$6,000	\$4,000	\$4,000	\$6,000
Community Outreach	\$480	\$480	\$500	\$700	\$700	\$700
Contingency Reserve			\$5,000	\$5,000	\$0	\$5,000
County Election Fees			\$2,500	\$1,000	\$1,000	\$0
Drainage and Pumps	\$156		\$1,000	\$1,000	\$500	\$1,000
Safety Equip/Uniforms	\$1,762	\$4,012	\$2,500	\$1,500	\$1,500	\$2,000
Engineers	\$85,352	\$94,949	\$70,000	\$90,000	\$85,000	\$65,000
Equipment Maintenance	\$39,365	\$23,024	\$25,000	\$25,000	\$25,000	\$25,000
* Equipment/Asset Purchase	\$55,315	\$500	\$25,000	\$102,350	\$103,500	\$148,500
Equipment Rental	\$5,883	\$176	\$0	\$0	\$0	\$0
Fuel/Oil/Tires	\$10,507	\$16,058	\$13,000	\$20,000	\$18,000	\$18,000
Insurance	\$28,568	\$29,560	\$30,000	\$32,500	\$37,000	\$37,000
Judgments/Settlements	\$0	\$0	\$500	\$500	\$0	\$500
Lease/Purchase	\$6,301	\$5,879	\$6,000	\$6,000	\$6,200	\$6,200
Legal Fees	\$41,412	\$13,815	\$30,000	\$13,000	\$13,000	\$30,000
Levee Material	\$29,089	\$15,149	\$43,500	\$43,500	\$32,000	\$43,500
Levee Trucking	\$41,182	\$19,657	\$58,500	\$58,500	\$54,000	\$58,500
Meals/Entertainment	\$440	\$1,161	\$1,250	\$1,100	\$900	\$1,000
Meetings/Seminars	\$80	\$80	\$200	\$1,000	\$1,000	\$200
Mitigation Site Maint.	\$2,586	\$3,117	\$1,000	\$500	\$3,500	\$1,000
Office Supplies	\$6,733	\$6,986	\$6,500	\$4,500	\$4,000	\$5,000
Postage	\$674	\$707	\$600	\$600	\$600	\$600
Seasonal/temp employees						\$21,500
Shop Tools & Equipment	\$2,390		\$1,000	\$1,000	\$1,000	\$1,000
Siren Maintenance	\$7,019	\$12,376	\$15,500	\$13,000	\$13,000	\$13,500
Subcontractors: Consultants	\$20,023	\$23,155	\$24,000	\$23,000	\$23,000	\$25,000
Subvention Repairs and Maint. (Incidentals)	\$1,783	\$11,265	\$5,000	\$4,000	\$4,000	\$4,000
Shop Supplies	\$5,989	\$9,115	\$8,000	\$6,500	\$6,500	\$7,000
Taxes	\$807	\$832	\$857	\$857	\$857	\$883

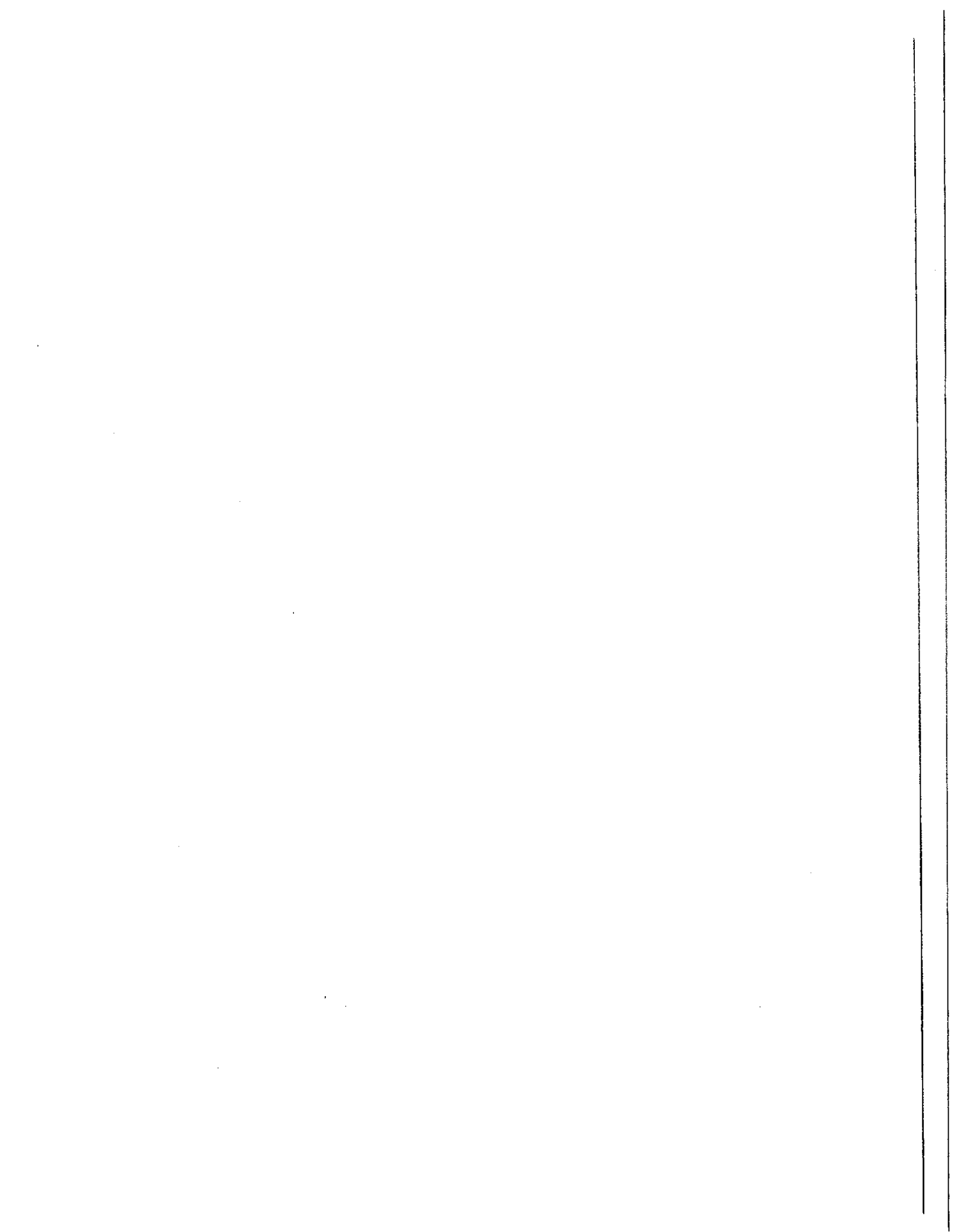
BETHEL ISLAND MUNICIPAL IMPROVEMENT DISTRICT  
 PROPOSED FY 2019-2020 GENERAL FUND BASELINE OPERATING BUDGET

EXHIBIT 1

Detailed Attachment	Final 2016-2017	Final 2017-2018	Adopted 2018-2019	Adjusted 2018-2019	Estimated 2018-2019	Proposed 2019-2020
Telephone	\$8,545	\$9,718	\$10,000	\$10,000	\$10,500	\$10,000
Travel	\$3,259	\$5,555	\$5,000	\$2,000	\$5,500	\$5,500
1 Utilities	\$31,168	\$27,666	\$28,000	\$25,000	\$38,000	\$35,000
2 Payroll and Employee Benefits	\$346,579	\$374,929	\$492,173	\$492,173	\$492,173	\$514,502
<b>TOTAL GENERAL FUND EXPENSES</b>	<b>\$818,256</b>	<b>\$765,062</b>	<b>\$938,830</b>	<b>\$1,014,030</b>	<b>\$1,010,030</b>	<b>\$1,116,835</b>
<b>REVENUE BALANCE OVER (under) EXPENSES</b>	<b>-\$349,803</b>	<b>-\$290,895</b>	<b>-\$452,840</b>	<b>-\$525,920</b>	<b>-\$523,020</b>	<b>-\$607,255</b>
<b>OTHER FINANCING SOURCES</b>						
3 Reimbursement from Stormwater Fund	\$16,500	\$16,500	\$16,500	\$16,500	\$16,500	\$16,500
4 Reimbursement from Subventions Fund	\$127,365	\$118,231	\$170,000	\$127,000	\$127,000	\$150,000
5 Transfer from Park Fund (for employee ex)	\$4,036	\$0	\$0	\$0	\$0	\$0
6 AD Enhanced Levee, Drainage Maint.	\$57,783	\$59,570	\$60,942	\$60,942	\$60,942	\$62,929
7 AD Administrative Support	\$37,781	\$38,949	\$39,847	\$39,847	\$39,847	\$41,146
Reimb from DCV Annual Levy Revenues (E)	\$16,994	\$0	\$179,012	\$179,012	\$184,324	\$209,535
<b>Total Other Financing Sources (ADD)</b>	<b>\$260,459</b>	<b>\$233,250</b>	<b>\$466,301</b>	<b>\$423,301</b>	<b>\$428,613</b>	<b>\$480,110</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>-\$89,344</b>	<b>-\$57,645</b>	<b>\$13,461</b>	<b>-\$102,619</b>	<b>-\$94,407</b>	<b>-\$127,145</b>

\* Includes \$101,000 remaining payment for the new loader, \$20,000 for new boat (to be paid for with DCV annual levy revenue), new storage container for \$7,500, and \$20,000 for Asset Management System.





BETHEL ISLAND MUNICIPAL IMPROVEMENT DISTRICT  
 CAPITAL IMPROVEMENT PROJECTS AND SPECIAL PROJECTS  
 PROPOSED 2019 - 2020

EXHIBIT 2

	Major Projects				Total Capital Improvement Projects
	2019 New PSP	NW	Flood	5 Year Plan Update	
FUNDING SOURCE	90% reimb.	Levee/Stone Road Seepage Project	Emergency Response Grant	100% reimb.	
Department of Water Resources (DWR Cost Share)	\$216,000	\$2,464,500	\$70,030	\$7,000	\$2,757,530
General Fund (BIMID Cost Share)	\$24,000	\$185,500	\$0	\$0	\$209,500
<b>TOTAL FUNDING</b>	<b>\$240,000</b>	<b>\$2,650,000</b>	<b>\$70,030</b>	<b>\$7,000</b>	<b>\$2,967,030</b>

**EXPENSES**

Professional and Specialized Services Engineers (SOW, planning and design)	\$240,000	\$70,030	\$7,000	\$317,030
Engineers (construction)	\$650,000			\$650,000
Labor Compliance Monitoring	\$2,000,000			\$2,000,000
Subcontractors (construction svcs)				
Consultants				
<b>Sub Total Professional and Specialized Services</b>	<b>\$240,000</b>	<b>\$2,650,000</b>	<b>\$70,030</b>	<b>\$2,967,030</b>

Other Expenses

Contingencies

**Sub Total Other Expenses**

\$0

**TOTAL EXPENSES**

\$240,000 \$2,650,000 \$70,030 \$7,000 \$2,967,030

**GENERAL FUND NET CONTRIBUTION**

\$24,000

\$0

\$185,500

\$209,500

2019-2020 Critical Upgrades Assessment District Revenue

(57% of \$242,034)

\$137,959

To be paid with General Funds until future AD Revenues are received

\$71,541

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

EXHIBIT 2A

	CDBG Grant 75% reimb.	HSB Special Project 94% reimb.	NW Levee/Stone Road Seepage Project 93% reimb.	Flood Emergency Response Prep Grant 100% reimb.	Five Year Plan 100% reimb.	Total Capital Improvement Projects
FUNDING SOURCE						
CDBG Grant	\$34,844					\$34,844
Department of Water Resources		\$3,400,000	\$433,000	\$20,000	\$28,000	\$3,853,000
General Fund	\$11,614	\$217,021	\$32,591			\$261,226
<b>TOTAL FUNDING</b>	<b>\$46,458</b>	<b>\$3,617,021</b>	<b>\$465,591</b>	<b>\$20,000</b>	<b>\$28,000</b>	<b>\$4,177,070</b>

EXPENSES					
Professional and Specialized Services					
Engineers (planning and design)			\$465,591	\$20,000	\$513,591
Engineers (construction)		\$817,021			\$817,021
Labor Compliance Monitoring					
Subcontractors (construction svcs)		\$2,800,000			\$2,800,000
Pump purchase	\$46,458				\$46,458
Consultants					
<b>Sub Total Professional and Specialized Services</b>	<b>\$46,458</b>	<b>\$3,617,021</b>	<b>\$465,591</b>	<b>\$20,000</b>	<b>\$4,177,070</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>\$46,458</b>	<b>\$3,617,021</b>	<b>\$465,591</b>	<b>\$20,000</b>	<b>\$28,000</b>	<b>\$4,177,070</b>
<b>GENERAL FUND NET CONTRIBUTION ESTIMATED 18-19</b>	<b>\$11,614</b>	<b>\$217,021</b>	<b>\$32,591</b>	<b>\$0</b>	<b>\$0</b>	<b>\$261,226</b>

2019-2020 Critical Upgrades Assessment District Revenue \$133,936



(57% of \$234,976)

To be paid with General Funds until future AD Revenues are received

\$127,290

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

**EXHIBIT 3**

<b>Available Cash as of 7/1/18</b>		<b>Total Available</b>	<b>\$357,731</b>
2018-2019 Revenues (Estimated)	\$487,010		
2018-2019 Expenses (Estimated)	-\$1,010,030		
2018-2019 Other Financing Sources (ADD)	\$428,613		
2018-2019 CIP Expenses (Estimated)	-\$127,290		
<b>Net change in Fund Balance</b>	<b>-\$221,697</b>		<b>-\$221,697</b>
<b>Available Cash as of 6/30/19 (Estimated)</b>			<b>\$136,034</b>
2019-2020 Revenues (Proposed)	\$509,580		
2019-2020 Expenses (Proposed)	-\$1,116,835		
2019-2020 Other Financing Sources (ADD)	\$480,110		
<b>Net change in Fund Balance</b>	<b>-\$127,145</b>		<b>-\$127,145</b>
<b>Available Cash as of 6/30/20 (Proposed)</b>			<b>\$8,889</b>
<b>Capital Improvement Projects and Special Projects</b>			<b>\$71,541</b>
<b>General Fund Contribution for 2019-2020 (estimated)</b>			<b>-\$62,652</b>
<b>Net General Fund Balance (Deficit)</b>			<b>-\$62,652</b>

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

EXHIBIT 3

Available Cash as of 7/1/15		Total Available	
Date			\$0
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
<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	\$26,075	\$26,075
<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	
6/29/18	Deposit (57% of \$11,379.00)	\$6,486	
	Interest (July 17 - June 18)	\$21	
	Net change in Fund Balance	\$14,289	\$14,289

<b>Available Cash as of 6/30/18</b>		<b>\$53,321</b>
8/9/2018 Reimb. Gen Fund for BI-15-1.0 Cost Share and Retention (Inv. 30 - 35)	-\$16,498	
8/9/2018 Reimb. Gen Fund for BI-18-1.0 Cost Share and Retention (Inv. 1 - 3)	-\$30,699	
12/20/18 Deposit (57% of \$128,478.53)	\$73,233	
1/30/19 Reimb. Gen Fund for SCI Levy Administration (FY18-19)	-\$2,881	
1/30/19 Reimb. Gen Fund for BI-15-1.0 Cost Share (Inv. 36 - 38, 40 - 47)	-\$69,383	
4/22/19 Deposit (57% of \$93,438.93)	\$53,260	
6/6/19 Reimb. Gen Fund for SCI Levy Administration (FY18-19)	-\$2,750	
6/6/19 Reimb. Gen Fund for BI-18-1.0 Cost Share and Retention (Inv. 4 - 6 minus adju	-\$17,728	
6/30/19 Estimated Deposit (57% of \$11,756)	\$6,701	
Estimated Interest (July 18 - June 19)	\$18	
<b>Net change in Fund Balance</b>	<b>(\$6,727)</b>	<b>(\$6,727)</b>
<b>Available Cash as of 6/30/19 (Estimated)</b>		<b>\$46,594</b>
2019-2020 Revenues (Estimated)	\$137,959	
2019-2020 Expenses (See Exhibit 2)	-\$209,500	
Estimated Interest (July 19 - June 20)	\$18	
<b>Net change in Fund Balance</b>	<b>-\$71,523</b>	<b>-\$71,523</b>
<b>Available Cash as of 6/30/20 (Estimated)</b>		<b>(\$24,929)</b>

BETHEL ISLAND MUNICIPAL IMPROVEMENT DISTRICT  
 GENERAL FUND CASH FLOW  
 REIMB FROM DCV ANNUAL LEVY REVENUES FOR BUDGETED EMPLOYEE/EQUIPMENT EXPENSES  
 ATTACHMENT #2

EXHIBIT 3

	19-20
District Manager (10% of FTE)	\$19,274 DM
Levee/Drainage Superintendent (18.5% of FTE)	\$26,688 LM
Levee/Drainage Foreman (48.5% of FTE)	\$40,892 ES
Direct Administration (22% of FTE)	\$12,826 DB
Administrative Overhead	\$79,855
Estimated Equipment Reimbursement	\$10,000
Purchase New Boat	<u>\$20,000</u>
<b>Total Estimated Reimbursement from DCV Funds for Employee/Equipment Expenses</b>	<b>\$209,535</b>
<b>(based on projected employee costs for 19-20)</b>	

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

Total Direct BIMID Staff Costs	\$185,859
Admin Overhead	<u>\$79,855</u>
<b>Total Available Annually</b>	<b>\$265,714</b>
(based on 17-18 O & M funds received)	

BETHEL ISLAND MUNICIPAL IMPROVEMENT DISTRICT  
ATTACHMENT #1

EXHIBIT 4

	Final 2014-2015	Final 2015-2016	Final 2016-2017	Final 2017-2018	Estimated 2018-2019	Projected 2019-2020
<b>UTILITIES</b>						
General Fund	\$5,620	\$6,044	\$6,090	\$6,856	\$5,334	\$5,500
Stormwater	\$20,901	\$24,560	\$25,078	\$21,093	\$32,666	\$29,500
<b>SUB-TOTAL UTILITIES</b>	<b>\$26,521</b>	<b>\$30,604</b>	<b>\$31,168</b>	<b>\$27,949</b>	<b>\$38,000</b>	<b>\$35,000</b>
Park*	\$996	\$846	\$1,851	\$2,044	\$2,695	\$2,700
<b>GRAND TOTAL UTILITIES</b>	<b>\$27,517</b>	<b>\$31,450</b>	<b>\$33,019</b>	<b>\$29,993</b>	<b>\$40,695</b>	<b>\$37,700</b>

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

BETHEL ISLAND MUNICIPAL IMPROVEMENT DISTRICT  
ATTACHMENT #2

EXHIBIT 4

	Final 2014-2015	Final 2015-2016	Final 2016-2017	Final 2017-2018	Estimated 2018-2019	Projected 2019-2020
<b>PAYROLL AND EMPLOYEE BENEFITS</b>						
General Fund	\$198,098	\$159,600	\$235,555	\$252,850	\$361,725	\$299,822
Subventions	\$44,685	\$58,992	\$75,377	\$67,279	\$75,000	\$85,000
Stormwater	\$9,644	\$18,983	\$10,488	\$18,560	\$18,856	\$18,000
Delta Coves			\$16,994	\$23,879	\$23,702	\$99,680
Park	\$3,273	\$4,036	\$8,165	\$12,361	\$12,890	\$12,000
<b>TOTAL PAYROLL AND EMPLOYEE BENEFITS</b>	<b>\$255,700</b>	<b>\$241,611</b>	<b>\$346,579</b>	<b>\$374,929</b>	<b>\$492,173</b>	<b>\$514,502</b>

BETHEL ISLAND MUNICIPAL IMPROVEMENT DISTRICT  
PROPOSED 2019-2020  
ATTACHMENT #3

EXHIBIT 4

Funding Source:	CoCoCo Stormwater Agreement
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	\$29,500
Payroll and Employee Benefits	\$18,000
<b>Total Fund Expenses</b>	<b>\$48,500</b>
<b>EXCESS REVENUES OVER (Under) EXPENSES</b>	<b>-\$32,000</b>
<b>TRANSFER TO GENERAL FUND ACCOUNT TO PARTIALLY REIMBURSE FOR EXPENSES INCURRED</b>	
	<b>\$16,500</b>



BETHEL ISLAND MUNICIPAL IMPROVEMENT DISTRICT  
 PROPOSED 2019-2020  
 ATTACHMENT #4

EXHIBIT 4

Funding Source:	DWR Subventions
Reimbursement for prior fiscal year expenses	\$150,000
<b>Total Reimbursement</b>	<b>\$150,000</b>
<b>Current year expenses:</b>	
Engineers	\$30,000
Levee Material	\$43,500
Levee Trucking	\$58,500
Mitigation Site Maintenance	\$1,000
Subventions Repairs and Maintenance	\$4,000
Payroll and Employee Benefits	\$85,000
<b>Total Fund Budgeted Expenses</b>	<b>\$222,000 *</b>
<b>EXCESS REVENUES OVER (Under) EXPENSES</b>	<b>-\$72,000</b>
<b>TRANSFER TO GENERAL FUND ACCOUNT TO PARTIALLY REIMBURSE FOR EXPENSES INCURRED</b>	<b>\$150,000</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 2019-2020 Subventions Claim for a total of \$272,000. \$272,000 minus \$28,750 (\$2,500 per levee mile) equals \$243,250.  
 Estimated maximum reimbursement for 2019-2020 subventions work is \$170,000 (\$243,250 x 75%, rounded down); this amount will be received in FY 20-21.

BETHEL ISLAND MUNICIPAL IMPROVEMENT DISTRICT  
PROPOSED 2019-2020  
ATTACHMENT #5

EXHIBIT 4

Park

Current year expenses:

Repairs and Maintenance	\$1,000 **
Utilities	\$1,900 **
Payroll and Employee Benefits	\$12,000
<b>Total Fund Expenses</b>	<b>\$14,900</b>

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<b>EXCESS REVENUES OVER (Under) EXPENSES</b>	<b>-\$14,900</b>
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\*\*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 2019-2020 OVERALL GENERAL FUND OPERATING REVENUES/EXPENDITURES BY FUNDING SOURCE

	General and Admin	Subventions	Stormwater	Park	Delta Coves	Total
<b>REVENUES:</b>						
Property Taxes	\$504,000					\$479,610
Stormwater Reimb. (for current fiscal year)			\$16,500			\$16,500
Subventions Reimb. (for prior fiscal year)		\$150,000				\$150,000
Delta Coves Levy for Staff costs					\$99,680	\$99,680
Land Lease	\$2,500					\$2,500
Interest	\$2,000					\$2,000
Miscellaneous Income	\$1,080					\$1,080
<b>TOTAL REVENUES</b>	<b>\$509,580</b>	<b>\$150,000</b>	<b>\$16,500</b>	<b>\$0</b>	<b>\$99,680</b>	<b>\$775,760</b>
<b>EXPENSES:</b>						
Accounting Fees	\$19,000					\$19,000
Advertising/Legal Notices	\$250					\$250
Fees/Licenses/Permits	\$5,000					\$5,000
Bldg and Yard Maintenance	\$6,000					\$6,000
Community Outreach	\$700					\$700
Contingency Reserve	\$5,000					\$5,000
County Election Fees	\$0					\$0
Drainage and Pumps			\$1,000			\$1,000
Safety Equip/Uniforms	\$2,000					\$2,000
Engineers	\$35,000	\$30,000				\$65,000
Equipment Maintenance	\$25,000					\$25,000
Equipment Purchase	\$148,500					\$148,500
Fuel/Oil/Tires	\$18,000					\$18,000
Insurance	\$37,000					\$37,000
Judgments/Settlements	\$500					\$500
Lease/Purchase	\$6,200					\$6,200
Legal Fees	\$30,000					\$30,000
Levee Material		\$43,500				\$43,500
Levee Trucking		\$58,500				\$58,500
Meals/Entertainment	\$1,000					\$1,000
Meetings/Seminars	\$200					\$200
Mitigation Site Maint.		\$1,000				\$1,000
Office Supplies	\$5,000					\$5,000
Postage	\$600					\$600
Seasonal/Temp Employees	\$21,500					\$21,500
Shop Tools & Equipment	\$1,000					\$1,000
Siren Maintenance	\$13,500					\$13,500
Subcontractors; Consultants	\$25,000					\$25,000
Subvention Repairs and Maint.		\$4,000				\$4,000
Shop Supplies	\$7,000					\$7,000
Taxes	\$883					\$883
Telephone	\$10,000					\$10,000
Travel	\$5,500					\$5,500
Utilities	\$5,500		\$29,500			\$35,000
Payroll and Employee Benefits	\$299,822	\$85,000	\$18,000	\$12,000	\$99,680	\$514,502
<b>TOTAL EXPENSES</b>	<b>\$734,655</b>	<b>\$222,000</b>	<b>\$48,500</b>	<b>\$12,000</b>	<b>\$99,680</b>	<b>\$1,116,835</b>

NET FUND	-\$225,075	-\$72,000	-\$82,000	-\$12,000	\$0	-\$341,075
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BETHEL ISLAND MUNICIPAL IMPROVEMENT DISTRICT  
PROPOSED 2019-2020 GENERAL FUND BASELINE BUDGET WITH EXPENDITURE CATEGORIES

EXHIBIT 6

**REVENUES:**

Property Taxes	\$504,000
Land Lease	\$2,500
Interest	\$2,000
Miscellaneous Income	\$1,080
<b>TOTAL GENERAL FUND REVENUES</b>	<b>\$509,580</b>

**EXPENSES:**

Wages and Employee Benefits

Wages	\$294,909
Employer Tax: Social Security	\$1,342
Employer Tax: Medicare	\$4,276
Employer Tax: SUTA	\$1,540
Worker's Comp. Ins.	\$10,883
Health Insurance	\$77,123
Retirement	\$114,586
Merit raises	\$9,843
<b>Sub Total Wages and Employee Benefits</b>	<b>\$514,502</b>

Professional and Specialized Services

Accounting Fees	\$19,000
Drainage/Pump Maintenance	\$1,000
Engineers (see District Engineer)	\$65,000
Legal Fees	\$30,000
Levee Trucking	\$58,500
Mitigation Site Maintenance	\$1,000
Seasonal/Temp Employees	\$21,500
Siren Maintenance	\$13,500
Subcontractors	\$25,000
<b>Sub Total Professional and Specialized Services</b>	<b>\$234,500</b>

Services and Supplies

Advertising/Legal Notices	\$250
Building/Yard Maintenance	\$6,000
Equipment Maintenance	\$25,000
Equipment Purchase	\$148,500
Fees/Licenses/Permits	\$5,000
Fuel/Oil/Tires	\$18,000
Levee Material	\$43,500
Office Supplies	\$5,000
Postage	\$600
Shop Supplies	\$7,000
Shop Tools/Equipment	\$1,000
<b>Sub Total Services and Supplies</b>	<b>\$259,850</b>

Operation and Maintenance

Community Outreach	\$700
Contingency Reserve	\$5,000
County Election Fees	\$0
Insurance	\$37,000
Judgments/Settlements	\$500
Meals/Entertainment	\$1,000
Meetings/Seminars	\$200
Office Equipment Lease/Purchase	\$6,200
Safety Equipment/Uniforms	\$2,000
Subvention Repairs/Maintenance	\$4,000
Taxes	\$883
Telephone	\$10,000
Travel	\$5,500
Utilities	\$35,000
<b>Sub Total Operation and Maintenance</b>	<b>\$107,983</b>

**Total General Fund Expenses** **\$1,116,835**

**EXCESS REVENUES OVER (Under) EXPENSES** **-\$607,255**

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

Reimbursement from Stormwater Fund	\$16,500
Reimbursement from Subventions Fund	\$150,000
AD Enhanced Levee, Drainage Maint.	\$62,929
AD Administrative Support	\$41,146
Reimb from DCV Annual Levy Revenues (Ex. 3, Att. 2)	\$189,535
<b>Total Other Financing Sources (ADD)</b>	<b>\$460,110</b>

**NET CHANGE IN FUND BALANCE** **-\$147,145**

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

FY 2019-2020

EXHIBIT 7

EXPENSES:	ADMINISTRATION AND FINANCE	DISTRICT LEGAL COUNSEL	PUBLIC WORKS	EMERGENCY PREPAREDNESS	TOTAL
Wages and Employee Benefits	\$229,527		\$284,975		\$514,502
Professional and Specialized Services	\$100,500	\$30,000	\$90,500	\$13,500	\$234,500
Services and Supplies	\$13,850		\$246,000		\$259,850
Operation and Maintenance	\$66,633	\$5,500	\$35,500	\$350	\$107,983
<b>TOTAL GENERAL FUND EXPENSES</b>	<b>\$410,510</b>	<b>\$35,500</b>	<b>\$656,975</b>	<b>\$13,850</b>	<b>\$1,116,835</b>

BETHEL ISLAND MUNICIPAL IMPROVEMENT DISTRICT  
DEPARTMENT: ADMINISTRATION AND FINANCE

FY 2019-2020

EXHIBIT 7A

EXPENSES:

Wages and Employee Benefits

Wages	\$125,051
Employer Tax: Social Security	\$0
Employer Tax: Medicare	\$1,813
Employer Tax: SUTA	\$493
Worker's Comp. Ins.	\$767
Health Insurance	\$35,087
Retirement	\$56,473
Merit raises	\$9,843
<b>Sub Total Wages and Employee Benefits</b>	<b>\$229,527</b>

Professional and Specialized Services

Accounting Fees	\$19,000
Engineers (see District Engineer)	\$35,000
Seasonal/temp employees	\$21,500
Subcontractors	\$25,000
<b>Sub Total Professional and Specialized Services</b>	<b>\$100,500</b>

Services and Supplies

Advertising/Legal Notices	\$250
Building/Yard Maintenance	\$3,000
Fees/Licenses/Permits	\$5,000
Office Supplies	\$5,000
Postage	\$600
<b>Sub Total Services and Supplies</b>	<b>\$13,850</b>

Operation and Maintenance

Community Outreach (web site)	\$350
County Election Fees	\$0
Insurance	\$37,000
Meals/Entertainment	\$1,000
Meetings/Seminars	\$200
Office Equipment Lease/Purchase	\$6,200
Taxes	\$883
Telephone	\$10,000
Travel	\$5,500
Utilities	\$5,500
<b>Sub Total Operation and Maintenance</b>	<b>\$66,633</b>

**Total General Fund Expenses** **\$410,510**



BETHEL ISLAND MUNICIPAL IMPROVEMENT DISTRICT  
DEPARTMENT: DISTRICT LEGAL COUNSEL

FY 2019-2020

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>
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	Admin/Finance	Levee/Mitigation Maintenance	Total
<b>EXPENSES:</b>			
Professional and Specialized Services			
Engineers	\$35,000	\$30,000	\$65,000
<b>Sub Total Professional and Specialized Services</b>	<b>\$35,000</b>	<b>\$30,000</b>	<b>\$65,000</b>
<b>Total General Fund Expenses</b>	<b>\$35,000</b>	<b>\$30,000</b>	<b>\$65,000</b>
(Already included in Admin & Finance and Public Works)			

BETHEL ISLAND MUNICIPAL IMPROVEMENT DISTRICT  
 DEPARTMENT: PUBLIC WORKS

FY 2019-2020

EXHIBIT 7D

EXPENSES:	Levee/Mitigation					Shop	Total
	Maintenance	Drainage	Parks	Delta Coves			
<b>Wages and Employee Benefits</b>							
Wages	\$47,636	\$10,000	\$10,234	\$56,832	\$45,156	\$169,858	
Employer Tax: Social Security			\$635	\$0	\$707	\$1,342	
Employer Tax: Medicare	\$691	\$145	\$148	\$824	\$655	\$2,463	
Employer Tax: SUTA	\$319	\$123	\$308	\$246	\$51	\$1,047	
Worker's Comp. Ins.	\$3,258	\$660	\$675	\$2,656	\$2,867	\$10,116	
Health Insurance	\$13,262	\$2,981		\$16,600	\$9,193	\$42,036	
Retirement	\$19,834	\$4,091		\$22,522	\$11,665	\$58,112	
<b>Sub Total Wages and Employee Benefits</b>	<b>\$85,000</b>	<b>\$18,000</b>	<b>\$12,000</b>	<b>\$99,680</b>	<b>\$70,295</b>	<b>\$284,975</b>	
<b>Professional and Specialized Services</b>							
Drainage/Pump Maintenance		\$1,000				\$1,000	
Engineers (see District Engineer)	\$30,000					\$30,000	
Levee Trucking	\$58,500					\$58,500	
Mitigation Site Maintenance	\$1,000					\$1,000	
<b>Sub Total Professional and Specialized Services</b>	<b>\$89,500</b>	<b>\$1,000</b>	<b>\$0</b>		<b>\$0</b>	<b>\$90,500</b>	
<b>Services and Supplies</b>							
Building/Yard Maintenance					\$3,000	\$3,000	
Equipment Maintenance					\$25,000	\$25,000	
Equipment Purchase					\$148,500	\$148,500	
Fees/Licenses/Permits					\$0	\$0	
Fuel/Oil/Tires					\$18,000	\$18,000	
Levee Material	\$43,500					\$43,500	
Shop Supplies					\$7,000	\$7,000	
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>\$202,500</b>	<b>\$246,000</b>	
<b>Operation and Maintenance</b>							
Safety Equipment/Uniforms					\$2,000	\$2,000	
Subvention Repairs/Maintenance	\$4,000					\$4,000	
Utilities		\$29,500				\$29,500	
<b>Sub Total Operation and Maintenance</b>	<b>\$4,000</b>	<b>\$29,500</b>	<b>\$0</b>		<b>\$2,000</b>	<b>\$35,500</b>	
<b>Total General Fund Expenses</b>	<b>\$222,000</b>	<b>\$48,500</b>	<b>\$12,000</b>	<b>\$99,680</b>	<b>\$274,795</b>	<b>\$656,975</b>	

BETHEL ISLAND MUNICIPAL IMPROVEMENT DISTRICT  
DEPARTMENT: EMERGENCY PREPAREDNESS

FY 2019-2020

EXHIBIT 7E

EXPENSES:

Professional and Specialized Services

Siren Maintenance	\$13,500
<b>Sub Total Professional and Specialized Services</b>	<b>\$13,500</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)	\$350
<b>Sub Total Operation and Maintenance</b>	<b>\$350</b>

<b>Total General Fund Expenses</b>	<b>\$13,850</b>
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BIMID Employee Hourly Rates	
<u>COLA</u>	
	Current FY 18-19
Regina Espinoza	\$ 51.74
Lawrence Martins	\$ 38.11
Ernie Smith	\$ 22.67
Alex Montalvo	\$ 20.51
Denece Bixby	\$ 20.37

Various CPI rate increases

Bay Area	3.50%
California (overall)	2.80%

**Management's Recommendation  
for BIMID staff for FY 2019-20**

**2.80%**

	Current	3.50%	Management's Recommendation	FY 19-20 Proposed 2.8% Rate with COLA
Regina Espinoza	\$ 51.74	\$ 1.81	\$ 1.45	\$ 53.19
Lawrence Martins	\$ 38.11	\$ 1.33	\$ 1.07	\$ 39.18
Ernie Smith	\$ 22.67	\$ 0.79	\$ 0.63	\$ 23.30
Alex Montalvo	\$ 20.51	\$ 0.72	\$ 0.57	\$ 21.08
Denece Bixby	\$ 20.37	\$ 0.71	\$ 0.57	\$ 20.94
<b>Total Hourly Increase</b>			<b>\$ 4.30</b>	

**MERIT**

Management recommends Merit raises to total no more than 2% of current rates (to be applied at the discretion of the Manager)

		2%
2018-19 Total Payroll	\$ 492,173.24	\$ 9,843.46

2019 - 2020 Yearly Estimate	(includes proposed COLA increase)					Total
	Lawrence	Denece	Alex	Ernie	Regina	
Base Pay (per hour)	39.18	20.94	21.08	23.30	53.19	
Mileage Reimbursement						
Yearly Payroll	81,494.40	32,666.40	21,649.16	48,464.00	110,635.20	294,909.16
Hours worked per week (average)	40.00	30.00	19.75	40.00	40.00	
Employer Taxes						0.00
	Soc. Sec.	0.00	1,342.25	0.00	0.00	1,342.25
	Medicare	1,181.67	473.66	313.91	702.73	1,604.21
	SUTA	308.00	308.00	308.00	308.00	1,540.00
Worker's Comp Ins.	5,378.63	179.67	1,428.84	3,198.62	697.00	10,882.77
Health Ins.	23,330.52	12,755.28	0.00	13,959.00	27,078.36	77,123.16
Retirement	32,568.96	11,917.08	0.00	17,680.32	52,419.12	114,585.48
	144,262.18	58,300.09	25,042.17	84,312.67	192,741.89	504,659.00

Merit raises to be applied at the discretion of the Manager 9843.46

Total 2019 - 2020 Payroll Expenses 514,502.46

## FY 2019-20 GENERAL FUND OPERATIONAL BUDGET NOTES (Exhibit 1)

### REVENUES

**Property Taxes** – The amounts indicated as received in FY 2018-19 and projected for FY 2019-20 are based on updated "Property Tax Settlement" information received from the County and are reasonably projected using the provided information from the County.

**Land Lease** – This amount is expected to reflect the total amount of the lease.

**Interest** – This amount is expected to reflect the total amount of interest received in all unrestricted accounts and available for unrestricted use.

**Miscellaneous Income** – \$1,080 in AA donations is the only such regular revenue source anticipated at this time. Some additional revenue may be generated from public records requests.

### EXPENDITURES

**Accounting Fees** – This amount is an approximate 5.5% increase over the amount that was billed in FY 2018-19.

**Advertising** – The amount for this current fiscal year covers the advertising for the required annual public hearing for the Assessment District.

**Fees, Licenses, Permits** – Includes CSDA and CCSDA dues, drug testing fees, Costco membership, online backup charges, business radio license, EBRCSA and LAFCO fees, and hazardous waste fees.

**Building and Yard Maintenance** – Includes \$1,560 for District office maintenance (with \$1,080 AA contribution offset), and the remainder for routine yard maintenance costs; no significant repair expenditure needs are anticipated this year.

**Community Outreach** – Web site administrator costs.

**Contingency Reserve** – Additional reserve in the event of any potential bank interest charges for use of the Line of Credit.

**County Election Fees** – None for this year.

**Drainage and Pumps** – We again anticipate only minor maintenance and repair costs in FY 2019-20. Any major repairs that may be needed would require additional Board authorization.

**Safety Equipment/Uniforms** – Again only minor items are anticipated this year, such as periodic replacement of safety vests, work shirts and work boots.

**Engineers** – Includes both subventionable and non-project, non-subventionable District Engineer support costs. \$35,000 is estimated for attendance at District board meetings and grant application processing (this amount is non-reimbursable through Subventions). Another \$30,000 has been estimated for engineering oversight for subventionable activities such as emergency planning, review of encroachment permit applications and project review, and general planning for levee maintenance work.

**Equipment Maintenance** – Given BIMID’s policy requirement that all equipment be operational and emergency ready, this amount is considered to be in line with typical annual maintenance costs experienced over the past few years. With the enhanced levee maintenance that is going to continue in FY 19-20, it is likely the equipment will need additional repairs and maintenance.

**Equipment Purchase** – This line item includes the remaining \$101,000 payment for the new loader. Additional funds are for the purchase of a new boat (to be paid for with DCV annual levy revenue), a new storage container, and the purchase of an Asset Management System.

**Equipment Rental** – None anticipated.

**Fuel, Oil, Tires** – Again, this amount is in keeping with typical annual costs over the past several years, including the possibility of increases in fuel costs due to increased levee maintenance.

**Insurance** – At this time, the District is unaware of new property/liability rates, and therefore has used the amount from FY 18-19.

**Judgments, Settlements** – Modest annual placeholder, just in case.

**Lease Purchase** – Annual costs for the upgraded color copier/printer.

**Legal Fees** – This amount is in keeping with the level of District Counsel legal support considered reasonably necessary over the past few years.

**Levee Material and Trucking** – These subventionable amounts will enable the District to continue placing rip rap along the levee at a pace consistent with the last few years. This higher level of maintenance, as allowed by the Assessment District, is expected to continue with the life of the Assessment District.

**Meals/Entertainment** – This amount has slightly increased over the last several years and is associated with travel costs to various State and Federal meetings in Sacramento.

**Meetings/Seminars** – With the ramped up amount of activity in the Sacramento setting, it is imperative that the District have a voice. District Staff and Directors have increased their attendance at these vital governmental meetings.

**Mitigation Site Maintenance** – The minimal expenses in this category are reimbursable under the District’s annual Subvention Work Agreement with DWR.

**Office Supplies** – This amount covers our QuickBooks license, check reorder costs, and regular office supplies.

**Postage** – This amount remains in the typical range for regular postage.

**Seasonal/temp employees** – This amount will provide for a temporary data entry person after the purchase of the Asset Management System. This amount will also provide for occasional, seasonal help during construction season.

**Shop Tools and Equipment** – This amount maintains a typically modest amount for smaller, inexpensive tools that may be needed.

**Siren Maintenance** – This amount includes the CPI adjusted annual cost for quarterly inspections for the District’s three emergency sirens.



**Subcontractors/Consultants** –This amount includes services for the District's Financial Consultant, BIMID's IT consultant, and In Use Solutions (equipment consultant).

**Subvention Repairs and Maintenance** – This amount includes costs for minor miscellaneous repairs and maintenance that can be included in the annual subventions reimbursement request. Examples include flood fight supplies and levee gate repair supplies.

**Shop Supplies** – Maintains the typically modest annual amount for shop towels, cleaning supplies, miscellaneous hardware, etc.

**Taxes** – Assessment District taxes.

**Telephone** – Amount for the main office phone and FAX lines, answering service, and cell phones.

**Travel** – This amount remains stable. These costs allow District Staff and Directors to maintain an increased presence at imperative State meetings in Sacramento. These costs include mileage and bridge tolls for the Interim District Manager and Board Members as may be needed from time to time.

**Utilities** – Please refer to Exhibit 4, Attachment #1. This amount is anticipated to be slightly lower than FY 2018-19 (estimated).

**Payroll and Employee Benefits** – This amount includes an annual COLA increase of 2.8% for all 5 staff members. This amount also includes potential merit increases (to be applied at the discretion of the Manager) which would total no more than 2% of FY 18-19 total payroll and employee benefits (approximately \$9,800).