

BETHEL ISLAND MUNICIPAL IMPROVEMENT DISTRICT
ANNUAL REVENUE/EXPENSES COMPARISON

Board approved 6-9-22

REVENUES:	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021
Property taxes	429,849	447,408	466,667	492,439	520,113	563,883
DWR Subventions	136,134	183,046	118,231	168,229	237,099	156,900
DWR Special Projects	409,433	284,975	2,984,618	2,074,240	309,950	3,909,850
DWR adjustments	(6,122)					
Contra Costa County (Stormwater)	16,500	16,500	16,500	16,500	16,500	22,000
Assessment District Revenues	216,159	222,242	229,114	235,129	241,909	249,400
Delta Coves Infrastructure/Maintenanc	274,900	1,876,400	596,222	611,129	626,406	642,064
Delta Coves Reimbursements	79,180		435,014	148,640	76,842	46,429
Construction Permits						
Interest	528	876	4,525	8,117	7,630	8,939
Other Revenue	47,777	30,009	7,532	161,278	14,176	74,769
TOTAL REVENUES	1,604,338	3,061,456	4,858,423	3,915,701	2,050,625	5,674,234

EXPENDITURES:						
Accounting	17,960	16,320	17,250	17,916	18,514	19,365
Advertising	76	8,820	85	77	495	-
Bldg/yard exp.	4,629	5,063	31,158	4,014	1,719	2,833
Community Outreach	540	480	480	680	490	400
Consulting Engineers	-	-	-	-	-	-
Consulting Environmental	-	-	-	-	-	-
Consultants	-	-	-	-	-	-
County and annual fees	4,363	14,021	28,907	60,011	13,133	17,417
Employee Benefits	20,256	34,739	66,502	76,384	73,312	77,477
Equip maint/operation	25,860	39,365	23,200	74,726	63,309	17,889
Equipment purchase	60,186	9,626	500	321,607	-	767
Equipment rental	-	-	-	-	-	-
Fuel, oil, tires	12,881	10,507	16,058	17,242	15,152	16,734
Insurance	49,801	28,568	29,560	36,958	43,290	36,991
Interest	433	-	-	-	-	-
Legal	118,520	52,197	36,690	16,425	11,738	22,763
Levee maint, engineering and mitigation	466,127	677,686	2,043,579	3,756,066	633,442	5,728,534
Miscellaneous	5,446	10,558	12,893	5,210	16,665	12,773
Mitigation maint.	-	-	-	-	-	-
Office expense	9,894	7,757	10,812	7,682	8,926	8,322
Payroll taxes	16,015	13,421	11,242	9,797	10,875	10,025
Pension expense	31,187	48,579	86,825	126,853	105,572	134,262
Repairs and maint.	-	-	-	-	-	-
Salaries	226,377	243,784	279,031	296,848	321,883	345,228
Siren and park maintenance	20,637	8,083	14,183	15,105	27,424	14,896
Subcontractors		20,023	28,782	27,152	41,597	48,100
Supplies	5,493	5,989	9,115	8,185	5,904	4,224
Taxes and licenses	784	807	832	857	882	909

Telephone	7,378	8,545	9,718	11,256	10,981	10,946
Utilities	31,450	33,019	29,993	46,781	29,811	123,148
Settlements/judgments	-	-	-	-	-	-
Workers comp ins.	5,314	7,818	8,748	8,951	11,875	13,640
Capital outlays	-	55,043	-	-	-	-
TOTAL EXPENDITURES	1,141,607	1,360,818	2,796,143	4,946,783	1,466,989	6,667,643

EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	462,731	1,700,638	2,062,280	(1,031,082)	583,636	(993,409)
NET CHANGE IN FUND BALANCE	462,731	1,700,638	2,062,280	(1,031,082)	583,636	(993,409)
BEGINNING FUND BALANCE	86,832	549,563	2,250,201	4,312,481	3,281,399	3,865,035
ENDING FUND BALANCE	549,563	2,250,201	4,312,481	3,281,399	3,865,035	2,871,626

BETHEL ISLAND MUNICIPAL IMPROVEMENT DISTRICT
PROPOSED FY 2022-2023 GENERAL FUND BASELINE OPERATING BUDGET
DRAFT

EXHIBIT 1

Detailed Attachment Final 2019-2020 Final 2020-2021 Adopted 2021-2022 Adjusted 2021-2022 Estimated 2021-2022 Proposed 2022-2023

REVENUES:

Property Taxes	\$520,113	\$563,883	\$575,000	\$633,784	\$629,989	\$667,000
Land Lease	\$0	\$2,500	\$2,500	\$2,500	\$2,500	\$2,500
Interest	\$87	\$343	\$300	\$400	\$500	\$400
Miscellaneous Income	\$8,514	\$28,977	\$1,080	\$500	\$700	\$600
TOTAL GENERAL FUND REVENUES	\$528,714	\$595,703	\$578,880	\$637,184	\$633,689	\$670,500

EXPENSES

Accounting Fees	\$18,514	\$19,365	\$20,500	\$20,500	\$20,000	\$21,500
Advertising/Legal Notices	\$495	\$0	\$250	\$250	\$250	\$250
Fees/Licenses/Permits	\$11,080	\$10,809	\$11,000	\$11,000	\$9,000	\$11,000
Bldg and Yard Maintenance	\$1,719	\$2,833	\$3,000	\$2,000	\$3,850	\$4,000
Community Outreach	\$490	\$400	\$700	\$700	\$800	\$600
Contingency Reserve			\$5,000	\$5,000	\$0	\$5,000
County Election Fees						\$2,500
Drainage and Pumps	\$150	\$22,057	\$1,000	\$700	\$3,192	\$2,000
Safety Equip/Uniforms	\$883	\$1,331	\$1,500	\$1,200	\$2,000	\$2,000
Engineers	\$81,983	\$87,262	\$80,000	\$90,000	\$150,000	\$120,000
Equipment Maintenance	\$56,579	\$14,794	\$25,000	\$20,000	\$17,000	\$25,000
Equipment/Asset Purchase	\$0	\$767	\$20,000	\$20,000	\$10,284	\$180,000
Equipment Rental	\$6,000	\$3,050	\$3,000	\$3,000	\$0	\$2,000
Fuel/Oil/Tires	\$15,152	\$16,734	\$20,000	\$30,000	\$28,000	\$35,000
Insurance	\$43,290	\$36,991	\$40,000	\$40,000	\$39,000	\$42,000
Judgments/Settlements	\$0	\$0	\$500	\$500	\$0	\$500
Lease/Purchase	\$5,507	\$5,976	\$6,000	\$5,200	\$5,000	\$5,200
Legal Fees	\$8,213	\$13,913	\$30,000	\$30,000	\$15,000	\$30,000
Levee Material	\$41,004	\$13,327	\$41,000	\$41,000	\$2,666	\$41,000
Levee Trucking	\$51,088	\$17,395	\$51,000	\$51,000	\$3,480	\$51,000
Meals/Entertainment	\$931	\$302	\$500	\$500	\$550	\$600
Meetings/Seminars	\$0	\$320	\$400	\$400	\$0	\$400
Mitigation Site Maint.	\$1,098	\$80	\$1,000	\$1,000	\$3,000	\$1,500
Office Supplies	\$5,474	\$5,510	\$4,500	\$4,500	\$4,850	\$4,500
Postage	\$735	\$412	\$600	\$600	\$500	\$600
Seasonal/temp employees			\$21,500	\$21,500	\$0	\$21,500
Shop Tools & Equipment			\$1,000	\$1,000	\$0	\$500
Siren Maintenance	\$26,013	\$13,400	\$13,600	\$13,800	\$13,950	\$14,500
Subcontractors: Consultants	\$25,889	\$23,076	\$25,000	\$25,000	\$22,000	\$24,000
Subvention Repairs and Maint. (Incidentals)	\$6,357	\$1,666	\$3,000	\$2,000	\$4,000	\$3,000
Shop Supplies	\$5,904	\$4,224	\$5,000	\$5,000	\$7,500	\$7,500
Taxes	\$882	\$909	\$936	\$936	\$936	\$964

BETHEL ISLAND MUNICIPAL IMPROVEMENT DISTRICT
PROPOSED FY 2022-2023 GENERAL FUND BASELINE OPERATING BUDGET
DRAFT

EXHIBIT 1

Detailed Attachment	Final 2019-2020	Final 2020-2021	Adopted 2021-2022	Adjusted 2021-2022	Estimated 2021-2022	Proposed 2022-2023
Telephone	\$10,981	\$10,946	\$12,000	\$13,000	\$12,200	\$12,000
Travel	\$4,570	\$3,621	\$4,500	\$4,500	\$3,610	\$4,000
1 Utilities	\$24,262	\$28,002	\$30,000	\$30,000	\$38,450	\$32,000
2 Payroll and Employee Benefits	\$522,544	\$579,302	\$599,772	\$602,926	\$580,000	\$632,875
TOTAL GENERAL FUND EXPENSES	\$977,787	\$938,774	\$1,082,758	\$1,098,712	\$1,001,068	\$1,340,989
REVENUE BALANCE OVER (under) EXPENSES	-\$449,073	-\$343,071	-\$503,878	-\$461,528	-\$367,379	-\$670,489
OTHER FINANCING SOURCES						
3 Reimbursement from Stormwater Fund	\$16,500	\$22,000	\$22,000	\$22,000	\$22,000	\$22,000
4 Reimbursement from Subventions Fund	\$237,099	\$244,259	\$175,000	\$155,000	\$155,000	\$175,000
5 Transfer from Park Fund (for employee ex)	\$0	\$0	\$0	\$0	\$0	\$0
6 AD Enhanced Levee, Drainage Maint.	\$62,498	\$64,446	\$66,761	\$66,399	\$66,399	\$67,694
7 AD Administrative Support	\$40,864	\$42,138	\$43,651	\$43,415	\$43,415	\$44,261
Reimb from DCV Annual Levy Revenues (E:	\$209,535	\$192,065	\$196,712	\$196,712	\$196,712	\$215,777
Total Other Financing Sources (ADD)	\$566,496	\$564,908	\$504,124	\$483,526	\$483,526	\$524,732
NET CHANGE IN FUND BALANCE	\$117,423	\$221,837	\$246	\$21,998	\$116,147	-\$145,757

BETHEL ISLAND MUNICIPAL IMPROVEMENT DISTRICT
 CAPITAL IMPROVEMENT PROJECTS AND SPECIAL PROJECTS
 PROPOSED 2022 - 2023

EXHIBIT 2

Major Projects

	HSB Habitat O & M Monitoring	NW Levee/Stone Road Seepage Project	FEMA Grant	NW Levee Habitat O & M Monitoring	IRWM Stormwater	DWR-New Pump Station (approval pending)	DWR-Replacing Culvert (approval pending)	DWR- Emergency Response (approval pending)	Park Improvement (approval pending)	DWR- Levee Improvement (approval pending)	Total Capital Improvement Projects
FUNDING SOURCE	94% reimb.	93% reimb.	75% reimb.	100% reimb.	100% reimb.	75% reimb.	75% reimb.	100% reimb.	75% reimb.	90% reimb.	
Department of Water Resources (DWR Cost Share)	\$66,666	\$1,023,000	\$150,000	\$100,000	\$10,000	\$75,000	\$37,500	\$150,000	\$75,000	\$300,000	\$1,987,166
General Fund (BIMID Cost Share)	\$4,000	\$77,000	\$50,000	\$0	\$0	\$25,000	\$12,500	\$0	\$25,000	\$30,000	\$223,500
TOTAL FUNDING	\$70,666	\$1,100,000	\$200,000	\$100,000	\$10,000	\$100,000	\$50,000	\$150,000	\$100,000	\$330,000	\$2,210,666

EXPENSES

Professional and Specialized Services	\$5,666	\$30,000	\$10,000	\$5,000	\$9,000	\$20,000	\$12,000	\$45,000	\$5,000	\$80,000	\$221,666
Engineers (SOW, planning and design)	\$5,000	\$30,000	\$10,000	\$5,000		\$40,000	\$15,000	\$40,000	\$10,000	\$90,000	\$245,000
Engineers (Implementation)	\$8,000	\$30,000	\$15,000	\$5,000		\$20,000	\$12,000	\$10,000	\$10,000	\$90,000	\$200,000
Labor Compliance Monitoring		\$5,000	\$2,000			\$2,000	\$1,000	\$5,000	\$2,000	\$10,000	\$27,000
Subcontractors (construction svcs)		\$860,000	\$153,000					\$10,000	\$63,000		\$1,086,000
Consultants	\$40,000	\$45,000		\$75,000				\$20,000		\$30,000	\$210,000
Sub Total Professional and Specialized Services	\$58,666	\$1,000,000	\$190,000	\$90,000	\$9,000	\$82,000	\$40,000	\$130,000	\$90,000	\$300,000	\$1,338,666
Other Expenses	\$5,000	\$10,000	\$5,000	\$5,000		\$10,000	\$5,000	\$10,000	\$5,000	\$10,000	\$65,000
Contingencies	\$7,000	\$100,000	\$5,000	\$5,000	\$1,000	\$8,000	\$5,000	\$10,000	\$5,000	\$20,000	\$166,000
Sub Total Other Expenses	\$12,000	\$110,000	\$10,000	\$10,000	\$1,000	\$18,000	\$10,000	\$20,000	\$10,000	\$30,000	\$231,000
TOTAL EXPENSES	\$70,666	\$1,110,000	\$200,000	\$100,000	\$10,000	\$100,000	\$50,000	\$150,000	\$100,000	\$330,000	\$2,220,666

GENERAL FUND NET CONTRIBUTION

\$4,000	\$77,000	\$50,000	\$0	\$0	\$25,000	\$12,500	\$0	\$25,000	\$30,000	\$223,500
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2022-2023 Critical Upgrades Assessment District Revenue

\$148,405

(57% of \$262,060)

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

\$75,095

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

EXHIBIT 3

		Total Available
Available Cash as of 7/1/21		\$421,844
2021-2022 Revenues (Estimated)	\$633,689	
2021-2022 Expenses (Estimated)	-\$1,001,068	
2021-2022 Other Financing Sources (ADD)	\$483,526	
Net change in Fund Balance	\$116,147	\$116,147
Available Cash as of 6/30/22 (Estimated)		\$537,991
2022-2023 Revenues (Proposed)	\$670,500	
2022-2023 Expenses (Proposed)	-\$1,340,989	
2022-2023 Other Financing Sources (ADD)	\$524,732	
Net change in Fund Balance	-\$145,757	-\$145,757
Available Cash as of 6/30/23 (Proposed)		\$392,234
Capital Improvement Projects and Special Projects		
General Fund Contribution for 2022-2023 (estimated)		\$75,095
Net General Fund Balance (Deficit)		\$317,139

**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	
6/29/18	Deposit (57% of \$11,379.00)	\$6,486	
	Interest (July 17 - June 18)	\$21	
	Net change in Fund Balance	\$14,289	\$14,289

Available Cash as of 6/30/18		\$53,321
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-17-1.0 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-17-1.0 Cost Share and Retention (Inv. 4 - 6 minus adj)	-\$17,728	
6/30/19 Deposit (57% of \$11,679.86)	\$6,658	
Interest (July 18 - June 19)	\$19	
Net change in Fund Balance	-\$6,769	-\$6,769
Available Cash as of 6/30/19		\$46,552
10/10/19 Reimb. Gen Fund for BI-17-1.0 Cost Share and Retention (Inv. 7 - 16)	-\$42,214	
12/20/19 Deposit (57% of \$132,208.28)	\$75,359	
3/3/20 Reimb. Gen Fund for SCI Levy Administration (FY19-20)	-\$5,791	
3/3/20 Reimb. Gen Fund for BI-17-1.0 Cost Share and Retention (Inv. 17 - 22)	-\$16,608	
3/3/20 Reimb. Gen Fund for BI-15-1.0 Cost Share (Inv. 48 - 52)	-\$50,192	
4/24/20 Deposit (57% of \$96,151.46)	\$54,806	
5/22/20 Return BI-15-1.0 Retention	\$106,253	
6/5/20 Reimb. Gen Fund for BI-15-1.0 Cost Share (Inv. 39, 53 - 60)	-\$96,481	
6/5/20 Reimb. Gen Fund for BI-17-1.0 Cost Share and Retention (Inv. 23 - 25)	-\$14,002	
6/5/20 Reimb. Gen Fund for IRWM Prop 1 Implementation	-\$4,188	
6/30/20 Deposit (57% of \$12,018.94)	\$6,851	
Interest (July 19 - June 20)	\$31	
Net change in Fund Balance	\$13,824	\$13,824
Available Cash as of 6/30/20		\$60,376
12/23/20 Deposit (57% of \$136,328.66)	\$77,707	
2/5/21 Reimb. Gen Fund for BI-17-1.0 Cost Share and Retention (Inv. 26-31, 33-34, 36-37)	-\$130,847	
4/30/21 Deposit (57% of \$99,148.13)	\$56,514	
6/30/21 Deposit (57% of \$12,393.51)	\$7,064	
Interest (July 20 - June 21)	\$42	
Net change in Fund Balance	\$10,480	\$10,480
Available Cash as of 6/30/21		\$70,856
7/16/2021 Reimb. Gen Fund for SCI Levy Administration (FY20-21)	-\$5,921	
7/16/2021 Reimb. Gen Fund for BI-15-1.0 Cost Share (Inv. 61)	-\$495	
7/16/2021 Reimb. Gen Fund for BI-17-1.0 Cost Share and Retention (Inv. 39-44, 46-47)	-\$38,870	
1/7/2022 Deposit (57% of \$140,459.74)	\$80,062	
3/4/2022 Reimb. Gen Fund for BI-17-1.0 Cost Share and Retention (Inv. 45, 50-54)	-\$102,231	

4/22/2022 Deposit (57% of \$102,152.54)	\$58,227	
5/26/2022 Reimb. Gen Fund for SCI Levy Administration (FY21-22)	-\$6,102	
5/26/2022 Reimb. Gen Fund for BI-17-1.0 Cost Share and Retention (Inv. 55-58)	-\$52,247	
6/30/2022 Estimated Deposit (57% of \$12,769.07)	\$7,278	
Estimated Interest (July 21 - June 22)	\$23	
Net change in Fund Balance	-\$60,276	-\$60,276
Available Cash as of 6/30/22 (estimated)		\$10,580
2022-2023 Revenues (Estimated)	\$148,405	
2022-2023 Expenses (See Exhibit 2)	-223,500	
Estimated Interest (July 22 - June 23)	20	
Net change in Fund Balance	-75,075	-75,075
Available Cash as of 6/30/23 (Estimated)		-53,916

BETHEL ISLAND MUNICIPAL IMPROVEMENT DISTRICT

EXHIBIT 3

GENERAL FUND CASH FLOW

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

ATTACHMENT #2

	22-23
District Manager (10% of FTE)	\$21,306 DM
Levee/Drainage Superintendent (18.5% of FTE)	\$27,040 LM
Levee/Drainage Foreman (48.5% of FTE)	\$44,189 ES
Direct Administration (22% of FTE)	\$13,935 DB
Administrative Overhead	\$84,757
Estimated Equipment Reimbursement	\$10,000
Purchase New Service Truck (48.5% of est. cost \$30,000)	\$14,550
Total Estimated Reimbursement from DCV Funds for Employee/Equipment Expenses	\$215,777
(based on projected employee costs for 22-23)	

Available Delta Coves O & M Funds for BIMID Staff Costs

Total Direct BIMID Staff Costs	\$197,270
Admin Overhead	\$84,757
Total Available Annually	\$282,027
(based on 20-21 O & M funds received)	

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

EXHIBIT 4

	Final 2017-2018	Final 2018-2019	Final 2019-2020	Final 2020-2021	Estimated 2021-2022	Projected 2022-2023
UTILITIES						
General Fund	\$6,856	\$5,218	\$5,926	\$6,204	\$6,385	\$6,500
Stormwater	\$21,093	\$34,357	\$18,336	\$21,798	\$32,065	\$25,500
SUB-TOTAL UTILITIES	\$27,949	\$39,575	\$24,262	\$28,002	\$38,450	\$32,000
Park*	\$2,044	\$2,440	\$2,669	\$2,804	\$2,714	\$2,700
GRAND TOTAL UTILITIES	\$29,993	\$42,015	\$26,931	\$30,806	\$41,164	\$34,700

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

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

EXHIBIT 4

	Final 2017-2018	Final 2018-2019	Final 2019-2020	Final 2020-2021	Estimated 2021-2022	Projected 2022-2023
PAYROLL AND EMPLOYEE BENEFITS						
General Fund	\$330,269	\$279,912	\$289,505	\$369,105	\$368,442	\$396,405
Subventions	\$67,279	\$89,421	\$115,241	\$93,514	\$100,000	\$100,000
Stormwater	\$18,560	\$18,856	\$5,273	\$4,744	\$293	\$18,000
Delta Coves	\$23,879	\$118,013	\$99,680	\$100,214	\$102,815	\$106,470
Park	\$12,361	\$12,631	\$12,845	\$11,725	\$8,450	\$12,000
TOTAL PAYROLL AND EMPLOYEE BENEFITS	\$452,348	\$518,833	\$522,544	\$579,302	\$580,000	\$632,875

**BETHEL ISLAND MUNICIPAL IMPROVEMENT DISTRICT
PROPOSED 2022-2023
ATTACHMENT #3**

EXHIBIT 4

Funding Source:	CoCoCo Stormwater Agreement
Reimbursement for current fiscal year expenses	\$22,000
Total Reimbursement	\$22,000
Current year expenses:	
Drainage/Pump Maintenance	\$2,000
Utilities	\$25,500
Payroll and Employee Benefits	\$18,000
Total Fund Expenses	\$45,500
EXCESS REVENUES OVER (Under) EXPENSES	-\$23,500
TRANSFER TO GENERAL FUND ACCOUNT TO PARTIALLY REIMBURSE FOR EXPENSES INCURRED	
	\$22,000

**BETHEL ISLAND MUNICIPAL IMPROVEMENT DISTRICT
 PROPOSED 2022-2023
 ATTACHMENT #4**

EXHIBIT 4

Funding Source:	DWR Subventions
Reimbursement for prior fiscal year expenses	\$175,000
Total Reimbursement	\$175,000
Current year expenses:	
Engineers	\$50,000
Equipment Rental	\$2,000
Levee Material	\$41,000
Levee Trucking	\$51,000
Mitigation Site Maintenance	\$1,500
Subventions Repairs and Maintenance	\$3,000
Payroll and Employee Benefits	\$100,000
Total Fund Budgeted Expenses	\$248,500 *
EXCESS REVENUES OVER (Under) EXPENSES	-\$73,500
TRANSFER TO GENERAL FUND ACCOUNT TO PARTIALLY REIMBURSE FOR EXPENSES INCURRED	
	\$175,000

*Another \$70,000 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 2022-2023 Subventions Claim for a total of \$318,500. \$318,500 minus \$28,750 (\$2,500 per levee mile) equals \$289,750.
 Estimated maximum reimbursement for 2022-2023 subventions work is \$210,000 (\$289,750 x 75%, rounded down); this amount will be received in FY 23-24.

**BETHEL ISLAND MUNICIPAL IMPROVEMENT DISTRICT
PROPOSED 2022-2023
ATTACHMENT #5**

EXHIBIT 4

Park

Current year expenses:

Repairs and Maintenance	\$1,000 **
Utilities	\$2,700 **
Payroll and Employee Benefits	\$12,000
Total Fund Expenses	\$15,700

EXCESS REVENUES OVER (Under) EXPENSES **-\$15,700**

**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 2022-2023 OVERALL GENERAL FUND OPERATING REVENUES/EXPENDITURES BY FUNDING SOURCE

	General and Admin	Subventions	Stormwater	Park	Delta Coves	Total
REVENUES:						
Property Taxes	\$667,000					\$667,000
Stormwater Reimb. (for current fiscal year)			\$22,000			\$22,000
Subventions Reimb. (for prior fiscal year)		\$175,000				\$175,000
Delta Coves Levy for Staff costs					\$106,470	\$106,470
Land Lease	\$2,500					\$2,500
Interest	\$400					\$400
Miscellaneous Income	\$600					\$600
TOTAL REVENUES	\$670,500	\$175,000	\$22,000	\$0	\$106,470	\$973,970
EXPENSES:						
Accounting Fees	\$21,500					\$21,500
Advertising/Legal Notices	\$250					\$250
Fees/Licenses/Permits	\$11,000					\$11,000
Bldg and Yard Maintenance	\$4,000					\$4,000
Community Outreach	\$600					\$600
Contingency Reserve	\$5,000					\$5,000
County Election Fees	\$2,500					\$2,500
Drainage and Pumps			\$2,000			\$2,000
Safety Equip/Uniforms	\$2,000					\$2,000
Engineers	\$70,000	\$50,000				\$120,000
Equipment Maintenance	\$25,000					\$25,000
Equipment Purchase	\$180,000					\$180,000
Equipment Rental		\$2,000				\$2,000
Fuel/Oil/Tires	\$35,000					\$35,000
Insurance	\$42,000					\$42,000
Judgments/Settlements	\$500					\$500
Lease/Purchase	\$5,200					\$5,200
Legal Fees	\$30,000					\$30,000
Levee Material		\$41,000				\$41,000
Levee Trucking		\$51,000				\$51,000
Meals/Entertainment	\$600					\$600
Meetings/Seminars	\$400					\$400
Mitigation Site Maint.		\$1,500				\$1,500
Office Supplies	\$4,500					\$4,500
Postage	\$600					\$600
Seasonal/Temp Employees	\$21,500					\$21,500
Shop Tools & Equipment	\$500					\$500
Siren Maintenance	\$14,500					\$14,500
Subcontractors: Consultants	\$24,000					\$24,000
Subvention Repairs and Maint.		\$3,000				\$3,000
Shop Supplies	\$7,500					\$7,500
Taxes	\$964					\$964
Telephone	\$12,000					\$12,000
Travel	\$4,000					\$4,000
Utilities	\$6,500		\$25,500			\$32,000
Payroll and Employee Benefits	\$396,405	\$100,000	\$18,000	\$12,000	\$106,470	\$632,875
TOTAL EXPENSES	\$928,519	\$248,500	\$45,500	\$12,000	\$106,470	\$1,340,989

NET FUND

-\$258,019

-\$73,500

-\$23,500

-\$12,000

\$0

-\$367,019

**BETHEL ISLAND MUNICIPAL IMPROVEMENT DISTRICT
 PROPOSED 2022-2023 GENERAL FUND BASELINE BUDGET WITH EXPENDITURE CATEGORIES**

EXHIBIT 6

REVENUES:

Property Taxes	\$667,000
Land Lease	\$2,500
Interest	\$400
Miscellaneous Income	\$600
TOTAL GENERAL FUND REVENUES	\$670,500

EXPENSES:

Wages and Employee Benefits	
Wages	\$367,829
Employer Tax: Social Security	\$3,542
Employer Tax: Medicare	\$5,824
Employer Tax: SUTA	\$1,050
Worker's Comp. Ins.	\$13,680
Health Insurance	\$83,621
Retirement	\$145,334
Merit raises	\$11,995
Sub Total Wages and Employee Benefits	\$632,875

Professional and Specialized Services	
Accounting Fees	\$21,500
Drainage/Pump Maintenance	\$2,000
Engineers (see District Engineer)	\$120,000
Legal Fees	\$30,000
Levee Trucking	\$51,000
Mitigation Site Maintenance	\$1,500
Seasonal/Temp Employees	\$21,500
Siren Maintenance	\$14,500
Subcontractors	\$24,000
Sub Total Professional and Specialized Services	\$286,000

Services and Supplies

Advertising/Legal Notices	\$250
Building/Yard Maintenance	\$4,000
Equipment Maintenance	\$25,000
Equipment Purchase	\$180,000
Equipment Rental	\$2,000
Fees/Licenses/Permits	\$11,000
Fuel/Oil/Tires	\$35,000
Levee Material	\$41,000
Office Supplies	\$4,500
Postage	\$600
Shop Supplies	\$7,500
Shop Tools/Equipment	\$500
Sub Total Services and Supplies	\$311,350

Operation and Maintenance

Community Outreach	\$600
Contingency Reserve	\$5,000
County Election Fees	\$2,500
Insurance	\$42,000
Judgments/Settlements	\$500
Meals/Entertainment	\$600
Meetings/Seminars	\$400
Office Equipment Lease/Purchase	\$5,200
Safety Equipment/Uniforms	\$2,000
Subvention Repairs/Maintenance	\$3,000
Taxes	\$964
Telephone	\$12,000
Travel	\$4,000
Utilities	\$32,000
Sub Total Operation and Maintenance	\$110,764

Total General Fund Expenses **\$1,340,989**

EXCESS REVENUES OVER (Under) EXPENSES **-\$670,489**

OTHER FINANCING SOURCES IN SUPPORT OF GENERAL FUND

Reimbursement from Stormwater Fund	\$22,000
Reimbursement from Subventions Fund	\$175,000
AD Enhanced Levee, Drainage Maint.	\$67,694
AD Administrative Support	\$44,261
Reimb from DCV Annual Levy Revenues (Ex. 3, Att. 2)	\$215,777
Total Other Financing Sources (ADD)	\$524,732

NET CHANGE IN FUND BALANCE **-\$145,757**

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

FY 2022-2023

EXHIBIT 7

EXPENSES:	ADMINISTRATION AND FINANCE	DISTRICT LEGAL COUNSEL	PUBLIC WORKS	EMERGENCY PREPAREDNESS	TOTAL
Wages and Employee Benefits	\$253,156		\$379,719		\$632,875
Professional and Specialized Services	\$137,000	\$30,000	\$104,500	\$14,500	\$286,000
Services and Supplies	\$18,350		\$293,000		\$311,350
Operation and Maintenance	\$74,464	\$5,500	\$30,500	\$300	\$110,764
TOTAL GENERAL FUND EXPENSES	\$482,970	\$35,500	\$807,719	\$14,800	\$1,340,989

BETHEL ISLAND MUNICIPAL IMPROVEMENT DISTRICT
DEPARTMENT: ADMINISTRATION AND FINANCE

FY 2022-2023

EXHIBIT 7A

EXPENSES:

Wages and Employee Benefits

Wages	\$134,667
Employer Tax: Social Security	\$1,887
Employer Tax: Medicare	\$2,394
Employer Tax: SUTA	\$294
Worker's Comp. Ins.	\$835
Health Insurance	\$38,349
Retirement	\$62,735
Merit Raises	\$11,995
Sub Total Wages and Employee Benefits	\$253,156

Professional and Specialized Services

Accounting Fees	\$21,500
Engineers (see District Engineer)	\$70,000
Seasonal/temp employees	\$21,500
Subcontractors	\$24,000
Sub Total Professional and Specialized Services	\$137,000

Services and Supplies

Advertising/Legal Notices	\$250
Building/Yard Maintenance	\$2,000
Fees/Licenses/Permits	\$11,000
Office Supplies	\$4,500
Postage	\$600
Sub Total Services and Supplies	\$18,350

Operation and Maintenance

Community Outreach (web site)	\$300
County Election Fees	\$2,500
Insurance	\$42,000
Meals/Entertainment	\$600
Meetings/Seminars	\$400
Office Equipment Lease/Purchase	\$5,200
Taxes	\$964
Telephone	\$12,000
Travel	\$4,000
Utilities	\$6,500
Sub Total Operation and Maintenance	\$74,464

Total General Fund Expenses	\$482,970
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BETHEL ISLAND MUNICIPAL IMPROVEMENT DISTRICT
DEPARTMENT: DISTRICT LEGAL COUNSEL

FY 2022-2023

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
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BETHEL ISLAND MUNICIPAL IMPROVEMENT DISTRICT
DEPARTMENT: DISTRICT ENGINEER

FY 2022-2023

EXHIBIT 7C

	Admin/Finance	Levee/Mitigation Maintenance	Total
EXPENSES:			
Professional and Specialized Services			
Engineers	\$70,000	\$50,000	\$120,000
Sub Total Professional and Specialized Services	\$70,000	\$50,000	\$120,000
Total General Fund Expenses	\$70,000	\$50,000	\$120,000
(Already included in Admin & Finance and Public Works)			

BETHEL ISLAND MUNICIPAL IMPROVEMENT DISTRICT
DEPARTMENT: PUBLIC WORKS

FY 2022-2023

EXHIBIT 7D

EXPENSES:	Levee/Mitigation					Shop	Total
	Maintenance	Drainage	Parks	Delta Coves			
Wages and Employee Benefits							
Wages	\$62,433	\$11,230	\$10,493	\$61,199	\$87,807	\$233,162	
Employer Tax: Social Security	\$434		\$651	\$210	\$360	\$1,655	
Employer Tax: Medicare	\$905	\$163	\$152	\$936	\$1,274	\$3,430	
Employer Tax: SUTA	\$205	\$39	\$79	\$173	\$260	\$756	
Worker's Comp. Ins.	\$3,721	\$669	\$625	\$2,596	\$5,234	\$12,845	
Health Insurance	\$10,731	\$1,755		\$16,637	\$16,149	\$45,272	
Retirement	\$21,571	\$4,144		\$24,719	\$32,165	\$82,599	
Sub Total Wages and Employee Benefits	\$100,000	\$18,000	\$12,000	\$106,470	\$143,249	\$379,719	
Professional and Specialized Services							
Drainage/Pump Maintenance		\$2,000				\$2,000	
Engineers (see District Engineer)	\$50,000					\$50,000	
Levee Trucking	\$51,000					\$51,000	
Mitigation Site Maintenance	\$1,500					\$1,500	
Sub Total Professional and Specialized Services	\$102,500	\$2,000	\$0		\$0	\$104,500	
Services and Supplies							
Building/Yard Maintenance					\$2,000	\$2,000	
Equipment Maintenance					\$25,000	\$25,000	
Equipment Purchase					\$180,000	\$180,000	
Equipment Rental	\$2,000					\$2,000	
Fees/Licenses/Permits					\$0	\$0	
Fuel/Oil/Tires					\$35,000	\$35,000	
Levee Material	\$41,000					\$41,000	
Shop Supplies					\$7,500	\$7,500	
Shop Tools/Equipment					\$500	\$500	
Sub Total Services and Supplies	\$43,000	\$0	\$0		\$250,000	\$293,000	
Operation and Maintenance							
Safety Equipment/Uniforms					\$2,000	\$2,000	
Subvention Repairs/Maintenance	\$3,000					\$3,000	
Utilities		\$25,500				\$25,500	
Sub Total Operation and Maintenance	\$3,000	\$25,500	\$0		\$2,000	\$30,500	
Total General Fund Expenses	\$248,500	\$45,500	\$12,000	\$106,470	\$395,249	\$807,719	

BETHEL ISLAND MUNICIPAL IMPROVEMENT DISTRICT
DEPARTMENT: EMERGENCY PREPAREDNESS

FY 2022-2023

EXHIBIT 7E

EXPENSES:

Professional and Specialized Services

Siren Maintenance	\$14,500
Sub Total Professional and Specialized Services	\$14,500

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)	\$300
Sub Total Operation and Maintenance	\$300

Total General Fund Expenses	\$14,800
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FY 2022-23 GENERAL FUND OPERATIONAL BUDGET NOTES (Exhibit 1)

REVENUES

Property Taxes – The amounts indicated as received in FY 2021-22 and projected for FY 2022-23 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 – AA meetings (and therefore donations) have ceased since the onset of the pandemic. It is unsure when, or if, the meetings and donations will resume. A modest amount of \$600 has been included for this line item and includes income from public records requests and credit card rebates.

EXPENDITURES

Accounting Fees – This amount is a slight increase (to allow for COLA) over the amount that was billed in FY 2021-2022.

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, BAAQMD, SWRCB, and hazardous waste fees.

Building and Yard Maintenance – Includes \$2,080 for District office maintenance, and the remainder for routine yard maintenance costs. No significant repair expenditures are anticipated for the upcoming fiscal 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 – There are two Board member terms up for re-election this November 2022; county fees to manage and conduct the election are estimated to be approximately \$2,500.

Drainage and Pumps – We again anticipate only minor maintenance and repair costs in FY 2022-23. 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. \$70,000 is estimated for attendance at District board meetings and grant application processing (this amount is non-reimbursable through Subventions). Another \$50,000 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 22-23, it is likely the equipment will need additional repairs and maintenance.

Equipment Purchase – The District’s excavator and service truck need to be replaced. Staff has researched costs and estimates a new excavator can be purchased for around \$300,000. Management anticipates the cost can be divided up between two fiscal years; \$150,000 has been allocated for FY 22-23. Management further estimates that a new service truck will cost approximately \$30,000. The cost will be subsidized by funds from the Delta Coves annual levy revenues (48.5% or \$14,550).

Equipment Rental – This amount is consistent with amounts from prior years.

Fuel, Oil, Tires – Again, this amount is in keeping with typical annual costs over the past several years, including the likelihood of increases in cost for fuel and increased levee maintenance.

Insurance – At this time, the District is unaware of new property/liability rates, and therefore has used the amount from FY 21-22 to estimate the amount for FY 22-23.

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

Lease Purchase – Annual costs for the 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 is consistent with amounts from prior years.

Meetings/Seminars – This amount is consistent with amounts from prior years.

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 the District’s QuickBooks license including payroll software, 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, internet, answering service, and cell phones.

Travel – This amount remains stable. These costs include the monthly mileage reimbursement for the 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 2021-22 (estimated).

Payroll and Employee Benefits – This amount includes an annual COLA increase of 3% for all 6 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 the FY 21-22 total payroll and employee benefits (approximately \$11,995).