BETHEL ISLAND MUNICIPAL IMPROVEMENT DISTRICT
ANNUAL REVENUE/EXPENSES COMPARISON

REVENUES:	**2017-2018**	**2018-2019**	**2019-2020**	**2020-2021**	**2021-2022**	**2022-2023**
Property taxes	466,667	492,439	520,113	563,883	650,798	846,261
DWR Subventions	118,231	168,229	237,099	156,900	239,369	160,829
DWR Special Projects	2,984,618	2,074,240	309,950	3,909,850	3,410,460	2,054,949
Contra Costa County (Stormwater)	16,500	16,500	16,500	22,000	11,000	16,500
Assessment District Revenues	229,114	235,129	241,909	249,400	256,908	262,936
Delta Coves Infrastructure/Maintena	596,222	611,129	626,406	642,064	655,629	689,111
Delta Coves Reimbursements	435,014	148,640	76,842	46,429	43,016	7,295
Cal OES grant					85,951	
Interest	4,525	8,117	7,630	8,939	7,400	14,626
Other Revenue	7,532	161,278	14,176	74,769	7,955	19,204
TOTAL REVENUES	**4,858,423**	**3,915,701**	**2,050,625**	**5,674,234**	**5,368,486**	**4,071,711**

EXPENDITURES:						
Accounting	17,250	17,916	18,514	19,365	19,540	19,970
Advertising	85	77	495	-	-	-
Bldg/yard exp.	31,158	4,014	1,719	2,833	3,662	5,706
Community Outreach	480	680	490	400	780	500
County and annual fees	28,907	60,011	13,133	17,417	26,263	17,646
Employee Benefits	66,502	76,384	73,312	77,477	83,135	89,962
Equip maint/operation	23,200	74,726	63,309	17,889	29,510	51,684
Equipment purchase	500	321,607	-	767	-	376,475
Fuel, oil, tires	16,058	17,242	15,152	16,734	30,504	34,056
Insurance	29,560	36,958	43,290	36,991	34,786	55,996
Legal	36,690	16,425	11,738	22,763	11,475	15,313
Levee maint, engineering and mitigation	2,043,579	3,756,066	633,442	5,728,534	2,526,069	2,317,243
Miscellaneous	12,893	5,210	16,665	12,773	8,729	10,599
Office expense	10,812	7,682	8,926	8,322	9,014	7,240
Payroll taxes	11,242	9,797	10,875	10,025	9,676	9,559
Pension expense	86,825	126,853	105,572	134,262	150,535	129,072
Salaries	279,031	296,848	321,883	345,228	349,888	330,471
Siren and park maintenance	14,183	15,105	27,424	14,896	15,867	15,567
Subcontractors	28,782	27,152	41,597	48,100	63,737	50,453
Supplies	9,115	8,185	5,904	4,224	8,704	11,868
Taxes and licenses	832	857	882	909	936	964
Telephone	9,718	11,256	10,981	10,946	12,014	13,219
Utilities	29,993	46,781	29,811	123,148	41,355	69,800
Workers comp ins.	8,748	8,951	11,875	13,640	23,498	15,092
TOTAL EXPENDITURES	**2,796,143**	**4,946,783**	**1,466,989**	**6,667,643**	**3,459,677**	**3,648,455**

EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	2,062,280	(1,031,082)	583,636	(993,409)	1,908,809	423,256
NET CHANGE IN FUND BALANCE	2,062,280	(1,031,082)	583,636	(993,409)	1,908,809	423,256
BEGINNING FUND BALANCE	2,250,201	4,312,481	3,281,399	3,865,035	2,871,626	4,780,435
ENDING FUND BALANCE	4,312,481	3,281,399	3,865,035	2,871,626	4,780,435	5,203,691

BETHEL ISLAND MUNICIPAL IMPROVEMENT DISTRICT **EXHIBIT 1**

PROPOSED FY 2024-2025 GENERAL FUND BASELINE OPERATING BUDGET

APPROVED 6/13/24

Detailed Attachment	Final 2021-2022	Final 2022-2023	Adopted 2023-2024	Adjusted 2023-2024	Estimated 2023-2024	Proposed 2024-2025
REVENUES:						
Property Taxes	$650,798	$846,261	$853,000	$1,030,888	$1,030,888	$1,200,000
Land Lease	$2,500	$2,500	$2,500	$2,500	$2,500	$2,500
Interest	$470	$218	$400	$200	$400	$400
Miscellaneous Income	$418	$7,478	$1,000	$1,000	$1,300	$1,000
Delta Coves Plan Checks	$11,385	$9,225	$5,000	$0	$0	$0
TOTAL GENERAL FUND REVENUES	**$665,571**	**$865,682**	**$861,900**	**$1,034,588**	**$1,035,088**	**$1,203,900**
EXPENSES						
Accounting Fees	$19,540	$19,970	$21,000	$21,000	$20,745	$21,500
Advertising/Legal Notices	$0	$0	$250	$250	$0	$250
Fees/Licenses/Permits	$8,956	$13,547	$11,000	$13,000	$12,000	$14,000
Bldg and Yard Maintenance	$3,662	$5,706	$4,000	$3,000	$3,200	$4,000
Community Outreach	$780	$500	$500	$600	$1,100	$7,000
Contingency Reserve	$0	$0	$5,000	$5,000	$0	$5,000
County Election Fees	$0	$0	$0	$0	$0	$2,500
Drainage and Pumps	$3,192	$3,177	$2,000	$12,000	$10,000	$3,500
Safety Equip/Uniforms	$2,049	$575	$1,000	$2,000	$2,200	$2,000
Engineers	$150,060	$125,571	$120,000	$120,000	$162,000	$170,000
Equipment Maintenance	$20,101	$30,398	$25,000	$20,000	$17,000	$25,000
Equipment/Asset Purchase	$0	$376,475	$0	$230,000	$115,000	$350,000
Equipment Rental	$0	$18,109	$2,000	$2,000	$5,500	$5,000
Fuel/Oil/Tires	$30,504	$34,056	$35,000	$30,000	$20,000	$35,000
Insurance	$34,786	$55,996	$50,000	$52,500	$58,000	$60,000
Judgments/Settlements	$0	$0	$500	$500	$0	$500
Lease/Purchase	$4,884	$5,157	$5,100	$5,300	$5,300	$5,300
Legal Fees	$11,250	$15,313	$30,000	$36,000	$36,000	$36,000
Levee Material	$2,666	$16,095	$40,000	$40,000	$40,000	$40,000
Levee Trucking	$3,480	$32,889	$70,000	$70,000	$70,000	$70,000
Meals/Entertainment	$461	$346	$500	$400	$500	$500
Meetings/Seminars	$550	$642	$600	$400	$400	$600
Mitigation Site Maint.	$2,132	$1,670	$1,000	$60,000	$55,000	$3,000
Office Supplies	$5,538	$4,671	$4,000	$4,000	$6,000	$7,600
Park Expense (R & M)	$2,049	$1,213	$1,200	$10,000	$7,000	$7,000
Postage	$459	$384	$500	$500	$550	$600
Seasonal/temp employees	$0	$0	$0	$0	$0	$12,500
Shop Tools & Equipment	$0	$1,251	$1,000	$4,000	$3,700	$4,000
Siren Maintenance	$13,936	$14,354	$14,500	$15,000	$14,785	$15,300
Subcontractors: Consultants	$20,286	$23,596	$24,000	$33,900	$43,550	$94,050
Subventions R & M (Incidentals)	$3,844	$2,252	$3,000	$2,000	$2,500	$2,500
Shop Supplies	$8,704	$11,868	$7,500	$9,000	$11,500	$11,500
Taxes	$936	$964	$993	$993	$993	$1,023
Telephone	$12,014	$13,219	$12,000	$17,000	$17,000	$17,000
Travel	$2,710	$4,330	$4,200	$4,200	$4,500	$4,500

BETHEL ISLAND MUNICIPAL IMPROVEMENT DISTRICT **EXHIBIT 1**

PROPOSED FY 2024-2025 GENERAL FUND BASELINE OPERATING BUDGET

APPROVED 6/13/24

Detailed Attachment		Final 2021-2022	Final 2022-2023	Adopted 2023-2024	Adjusted 2023-2024	Estimated 2023-2024	Proposed 2024-2025
1	Utilities	$35,746	$69,800	$50,000	$40,000	$48,000	$45,000
2	Payroll and Employee Benefits	$614,683	$565,596	$651,603	$654,767	$638,828	$624,457
	TOTAL GENERAL FUND EXPENSES	**$1,019,958**	**$1,469,690**	**$1,198,946**	**$1,519,310**	**$1,432,851**	**$1,707,680**
	REVENUE BALANCE OVER (under) EXPENSES	**-$354,387**	**-$604,008**	**-$337,046**	**-$484,722**	**-$397,763**	**-$503,780**
	OTHER FINANCING SOURCES						
3	Reimbursement from Stormwater Fund	$0	$33,000	$0	$0	$16,500	$0
4	Reimbursement from Subventions Fund	$0	$148,729	$175,000	$169,000	$169,000	$150,000
5	Transfer from Park Fund (for employee ex	$0	$0	$0	$0	$0	$0
6	AD Enhanced Levee, Drainage Maint.	$66,399	$67,972	$69,820	$70,513	$70,513	$73,946
7	AD Administrative Support	$43,415	$44,443	$45,651	$46,105	$46,105	$48,349
	Reimb from DCV Annual Levy Revenues (E	$192,065	$215,777	$209,408	$209,408	$209,408	$213,880
	Total Other Financing Sources (ADD)	**$301,879**	**$509,921**	**$499,879**	**$495,026**	**$511,526**	**$486,175**
	NET CHANGE IN FUND BALANCE	**-$52,508**	**-$94,087**	**$162,833**	**$10,304**	**$113,763**	**-$17,605**

BETHEL ISLAND MUNICIPAL IMPROVEMENT DISTRICT **EXHIBIT 2**
CAPITAL IMPROVEMENT PROJECTS AND SPECIAL PROJECTS
PROPOSED 2024 - 2025

	FEMA Grant	**NW Levee Habitat O & M Monitoring**	**Park Grant**	**DWR- Emergency Response (approval pending)**	**DWR- Levee Improvement (approval pending)**	**Total Capital Improvement Projects**
FUNDING SOURCE	75% reimb.	100% reimb.	80% reimb.	100% reimb.	90% reimb.	
FEMA Cost Share	$510,000					$510,000
California Dept. of Parks and Recreation			$176,000			$176,000
Department of Water Resources (DWR Cost Share)	$0	$100,000		$200,000	$300,000	$600,000
General Fund (BIMID Cost Share)	$170,000	$0	$44,000	$0	$30,000	$244,000
TOTAL FUNDING	**$680,000**	**$100,000**	**$220,000**	**$200,000**	**$330,000**	**$1,530,000**
EXPENSES						
Professional and Specialized Services	$25,000	$5,000		$0	$120,000	$150,000
Engineers (SOW, planning and design)	$40,000	$5,000	$20,000	$10,000	$120,000	$195,000
Engineers (Implementation)	$25,000	$5,000	$10,000	$0	$30,000	$70,000
Labor Compliance Monitoring	$10,000			$5,000	$10,000	$25,000
Subcontractors (construction svcs)	$510,000		$190,000	$0	$30,000	$730,000
Consultants	$50,000	$75,000		$175,000	$0	$300,000
Sub Total Professional and Specialized Services	**$660,000**	**$90,000**	**$220,000**	**$190,000**	**$310,000**	**$1,470,000**
Other Expenses	$10,000	$5,000		$5,000	$10,000	$30,000
Contingencies	$10,000	$5,000		$5,000	$10,000	$30,000
Sub Total Other Expenses	**$20,000**	**$10,000**	**$0**	**$10,000**	**$20,000**	**$60,000**
TOTAL EXPENSES	**$680,000**	**$100,000**	**$220,000**	**$200,000**	**$330,000**	**$1,530,000**
GENERAL FUND NET CONTRIBUTION	**$170,000**	**$0**	**$44,000**	**$0**	**$30,000**	**$244,000**
2024-2025 Critical Upgrades Assessment District Revenue						**$162,112**
(57% of $284,407)						

To be paid with General Funds until future AD Revenues are received	**$81,888**

BETHEL ISLAND MUNICIPAL IMPROVEMENT DISTRICT **EXHIBIT 3**

GENERAL FUND CASH FLOW

		Total Available
Available Cash as of 7/1/23		**$521,989**
2023-2024 Revenues (Estimated)	**$1,035,088**	
2023-2024 Expenses (Estimated)	**-$1,432,851**	
2023-2024 Other Financing Sources (ADD)	**$511,526**	
Net change in Fund Balance	**$113,763**	**$113,763**
Available Cash as of 6/30/24 (Estimated)		**$635,752**
2024-2025 Revenues (Proposed)	**$1,203,900**	
2024-2025 Expenses (Proposed)	**-$1,707,680**	
2024-2025 Other Financing Sources (ADD)	**$486,175**	
Net change in Fund Balance	**-$17,605**	**-$17,605**
Available Cash as of 6/30/25 (Proposed)		**$618,147**

Capital Improvement Projects and Special Projects	
General Fund Contribution for 2024-2025 (estimated)	**$81,888**

Net General Fund Balance (Deficit)	**$536,259**

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

Date	Available Cash as of 7/1/15	
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**

	Available Cash as of 6/30/16	
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**

	Available Cash as of 6/30/17	
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**

	Available Cash as of 6/30/18	
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 adju	**-$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**
	Available Cash as of 6/30/19	
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**
	Available Cash as of 6/30/20	
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, 3	**-$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**
	Available Cash as of 6/30/21	
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	Deposit (57% of $12,769.07)	**$7,278**
	Interest (July 21 - June 22)	**$22**
	Net change in Fund Balance	**-$60,277**
	Available Cash as of 6/30/22	
12/22/2022	Deposit (57% of $143,787.56)	**$81,959**
1/27/2023	Reimb. Gen Fund for SCI Levy Administration (FY22-23)	**-$4,078**
1/27/2023	Reimb. Gen Fund for BI-17-1.0 Cost Share and Retention (Inv. 60-66, 68-69, 7	**-$56,812**
3/24/2023	Reimb. Gen Fund for BI-19-1.0 Cost Share and Retention (Inv. 1-12)	**-$13,957**
3/24/2023	Reimb. Gen Fund for BI-17-1.0 Cost Share and Retention (Inv. 74-76)	**-$13,050**
4/20/2023	Deposit (57% of $104,572.77)	**$59,606**
4/28/2023	Reimb. Gen Fund for BI-17-1.0 Cost Share and Retention (Inv. 36)	**-$60,196**
6/30/2023	Deposit (57% of $13,071.60)	**$7,451**
	Interest (July 22 - June 23)	**27**
	Net change in Fund Balance	**950**
	Available Cash as of 6/30/23	
12/22/2023	Deposit (57% of $149,162.13)	**$85,022**
4/26/2024	Deposit (57% of $108,481.53)	**61,834**
5/3/2024	Reimb. Gen Fund for BI-19-1.0 Cost Share and Retention (Inv. 13-15)	**-4,569**
5/3/2024	Reimb. Gen Fund for BI-22-1.0 Retention (Inv. 1-13)	**-17,253**
5/3/2024	Reimb. Gen Fund for SCI Levy Administration (FY22-23)	**-2,191**
5/3/2024	Reimb. Gen Fund for SCI Levy Administration (FY23-24)	**-6,509**
5/17/2024	Return of Retention for BI-19-1.0	**11,308**
5/17/2024	Reimb. Gen Fund for BI-18-1.0 Cost Share	**-526**
6/30/2024	Estimated Deposit (57% of $13,560.20)	**7,729**
	Prior Year AD Expenses (NW Levee cost share)	**-439,745**
	Return retention for NW Levee (BI-17-1.0)	**362,303**
	Estimated Interest (July 23 - June 24)	**135**
	Net change in Fund Balance	**57,537**
	Available Cash as of 6/30/24 (Estimated)	
	2024-2025 Revenues (Estimated)	**162,112**
	2024-2025 Expenses (Estimated) (see Exhibit 2)	**-200,000**
	Estimated Interest (July 24 - June 25)	**50**
	Net Change in Fund Balance	**-37,838**

EXHIBIT 3

Total Available
$0
$12,957
$12,957
$26,075
$39,032

$14,289

$53,321

-$6,769
$46,552

$13,824

$60,376

$10,480

$70,856

-$60,277

$10,579

950

11,529

57,537

69,066

-37,838

31,228

BETHEL ISLAND MUNICIPAL IMPROVEMENT DISTRICT **EXHIBIT 3**

GENERAL FUND CASH FLOW

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

ATTACHMENT #2

	23-24	
District Manager (10% of FTE)	$20,352	RE
Levee/Drainage Superintendent (18.5% of FTE)	$27,288	LM
Levee/Drainage Foreman (48.5% of FTE)	$46,744	JG
Direct Administration (22% of FTE)	$14,533	DB
Administrative Overhead (based on 22-23 O & M funds received)	$92,533	
Administrative Overhead (remainder of 21-22; 88,053-85,623)	$2,430	
Estimated Equipment Reimbursement	$10,000	
Total Estimated Reimbursement from DCV Funds for Employee/Equipment Expenses	**$213,880**	
(based on projected employee costs for 24-25)		

Available Delta Coves O & M Funds for BIMID Staff Costs

Total Direct BIMID Staff Costs	$215,366
Admin Overhead	$92,533
Total Available Annually	**$307,899**
(based on 22-23 O & M funds received)	

BETHEL ISLAND MUNICIPAL IMPROVEMENT DISTRICT **EXHIBIT 4**

ATTACHMENT #1

	Final 2019-2020	Final 2020-2021	Final 2021-2022	Final 2022-2023	Estimated 2023-2024	Projected 2024 - 2025
UTILITIES						
General Fund	$5,926	$6,204	$5,962	$7,005	$8,840	$8,800
Stormwater	$18,336	$21,798	$29,784	$56,521	$39,160	$36,200
SUB-TOTAL UTILITIES	**$24,262**	**$28,002**	**$28,002**	**$63,526**	**$48,000**	**$45,000**
Park*	$2,669	$2,804	$2,698	$2,319	$2,250	$2,250
DCV O & M*			$2,911	$3,955	$22,500	$22,500
GRAND TOTAL UTILITIES	$26,931	$30,806	$30,700	$69,800	$72,750	$69,750

*DCV O & M and park utilities are paid directly by the DCV O & M account and the park account.

BETHEL ISLAND MUNICIPAL IMPROVEMENT DISTRICT **EXHIBIT 4**

ATTACHMENT #2

	Final 2019-2020	Final 2020-2021	Final 2021-2022	Final 2022 - 2023	Estimated 2023 - 2024	Projected 2024 - 2025
PAYROLL AND EMPLOYEE BENEFITS						
General Fund	$289,505	$369,105	$377,135	$340,587	$381,643	$363,040
Subventions	$115,241	$93,514	$108,100	$82,734	$120,000	$120,000
Stormwater	$5,273	$4,744	$19,173	$22,691	$12,500	$20,000
Delta Coves	$99,680	$100,214	$102,815	$106,470	$113,785	$108,917
Park	$12,845	$11,725	$9,509	$13,114	$10,900	$12,500
TOTAL PAYROLL AND EMPLOYEE BENEFITS	**$522,544**	**$579,302**	**$616,732**	**$565,596**	**$638,828**	**$624,457**

BETHEL ISLAND MUNICIPAL IMPROVEMENT DISTRICT **EXHIBIT 4**

PROPOSED 2024-2025

ATTACHMENT #3

Funding Source:	**CoCoCo Stormwater Agreement**
Reimbursement for current fiscal year expenses	$0
Total Reimbursement	**$0**
Current year expenses:	
Drainage/Pump Maintenance	$3,500
Utilities	$36,200
Payroll and Employee Benefits	$20,000
Total Fund Expenses	**$59,700**
EXCESS REVENUES OVER (Under) EXPENSES	-$59,700
TRANSFER TO GENERAL FUND ACCOUNT TO PARTIALLY REIMBURSE FOR EXPENSES INCURRED	**$0**

The annual Stormwater Contract with Contra Costa County Public Works was not renewed. There will be no reimbursement received for FY 2024 - 2025.

BETHEL ISLAND MUNICIPAL IMPROVEMENT DISTRICT **EXHIBIT 4**
PROPOSED 2024-2025
ATTACHMENT #4

Funding Source:	**DWR Subventions**
Reimbursement for prior fiscal year expenses	$150,000
Total Reimbursement	**$150,000**
Current year expenses:	
Engineers	$90,000
Equipment Rental	$2,500
Levee Material	$40,000
Levee Trucking	$70,000
Mitigation Site Maintenance	$3,000
Subventions Repairs and Maintenance	$2,500
Payroll and Employee Benefits	$120,000
Total Fund Budgeted Expenses	**$328,000** *
EXCESS REVENUES OVER (Under) EXPENSES	**-$178,000**
TRANSFER TO GENERAL FUND ACCOUNT TO PARTIALLY REIMBURSE FOR EXPENSES INCURRED	**$150,000**

*Another $100,000 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 2024-2025 Subventions Claim for a total of $428,000.

$428,000 minus $28,750 ($2,500 per levee mile) equals $399,250.

Estimated maximum reimbursement for 2024-2025 subventions work is $299,000 ($399,250 x 75%, rounded down); however, the estimated amount available (per DWR) will be $285,938. This amount will be received in FY 25-26.

BETHEL ISLAND MUNICIPAL IMPROVEMENT DISTRICT **EXHIBIT 4**
PROPOSED 2024-2025
ATTACHMENT #5

	Park	
Current year expenses:		
Equipment Rental	$2,500	
Repairs and Maintenance	$7,000	
Utilities	$2,250	**
Payroll and Employee Benefits	$12,500	
Total Fund Expenses	**$24,250**	
EXCESS REVENUES OVER (Under) EXPENSES	**-$24,250**	

**These expenses are paid directly from the park checking account.
Repairs and Maintenance and Payroll and Employee Benefits are paid from the General Fund and are included i

n Exhibit 1.

BETHEL ISLAND MUNICIPAL IMPROVEMENT DISTRICT **EXHIBIT 5**

PROPOSED FY 2024-2025 OVERALL GENERAL FUND OPERATING REVENUES/EXPENDITURES BY FUNDING SOURCE

	General and Admin	Subventions	Stormwater	Park	Delta Coves	Total
REVENUES:						
Property Taxes	$1,200,000					$1,200,000
Land Lease	$2,500					$2,500
Interest	$400					$400
Miscellaneous Income	$1,000					$1,000
TOTAL REVENUES	**$1,203,900**	**$0**	**$0**	**$0**	**$0**	**$1,203,900**
EXPENSES:						
Accounting Fees	$21,500					$21,500
Advertising/Legal Notices	$250					$250
Fees/Licenses/Permits	$14,000					$14,000
Bldg and Yard Maintenance	$4,000					$4,000
Community Outreach	$7,000					$7,000
Contingency Reserve	$5,000					$5,000
County Election Fees	$2,500					$2,500
Drainage and Pumps			$3,500			$3,500
Safety Equip/Uniforms	$2,000					$2,000
Engineers	$80,000	$90,000				$170,000
Equipment Maintenance	$25,000					$25,000
Equipment Purchase	$350,000					$350,000
Equipment Rental		$2,500		$2,500		$5,000
Fuel/Oil/Tires	$35,000					$35,000
Insurance	$60,000					$60,000
Judgments/Settlements	$500					$500
Lease/Purchase	$5,300					$5,300
Legal Fees	$36,000					$36,000
Levee Material		$40,000				$40,000
Levee Trucking		$70,000				$70,000
Meals/Entertainment	$500					$500
Meetings/Seminars	$600					$600
Mitigation Site Maint.		$3,000				$3,000
Office Supplies	$7,600					$7,600
Park Expense				$7,000		$7,000
Postage	$600					$600
Seasonal/Temp Employees	$12,500					$12,500
Shop Tools & Equipment	$4,000					$4,000
Siren Maintenance	$15,300					$15,300
Subcontractors: Consultants	$94,050					$94,050
Subvention Repairs and Maint.		$2,500				$2,500
Shop Supplies	$11,500					$11,500
Taxes	$1,023					$1,023
Telephone	$17,000					$17,000
Travel	$4,500					$4,500
Utilities	$8,800		$36,200			$45,000
Payroll and Employee Benefits	$363,040	$120,000	$20,000	$12,500	$108,917	$624,457
TOTAL EXPENSES	**$1,189,063**	**$328,000**	**$59,700**	**$22,000**	**$108,917**	**$1,707,680**
NET FUND	**$14,837**	**-$328,000**	**-$59,700**	**-$22,000**	**-$108,917**	**-$503,780**

BETHEL ISLAND MUNICIPAL IMPROVEMENT DISTRICT **EXHIBIT 6**

PROPOSED 2024-2025 GENERAL FUND BASELINE BUDGET WITH EXPENDITURE CATEGORIES

REVENUES:	
Property Taxes	$1,200,000
Land Lease	$2,500
Interest	$400
Miscellaneous Income	$1,000
TOTAL GENERAL FUND REVENUES	**$1,203,900**
EXPENSES:	
Wages and Employee Benefits	
Wages	$392,804
Employer Tax:Social Security	$3,765
Employer Tax: Medicare	$6,264
Employer Tax: SUTA	$756
Worker's Comp. Ins.	$13,989
Health Insurance	$104,371
Retirement	$102,508
Sub Total Wages and Employee Benefits	**$624,457**
Professional and Specialized Services	
Accounting Fees	$21,500
Community Outreach	$7,000
Drainage/Pump Maintenance	$3,500
Engineers (see District Engineer)	$170,000
Legal Fees	$36,000
Levee Trucking	$70,000
Mitigation Site Maintenance	$3,000
Seasonal/Temp Employees	$12,500
Siren Maintenance	$15,300
Subcontractors	$94,050
Sub Total Professional and Specialized Services	**$432,850**

Services and Supplies	
Advertising/Legal Notices	$250
Building/Yard Maintenance	$4,000
Equipment Maintenance	$25,000
Equipment Purchase	$350,000
Equipment Rental	$5,000
Fees/Licenses/Permits	$14,000
Fuel/Oil/Tires	$35,000
Levee Material	$40,000
Office Supplies	$7,600
Postage	$600
Shop Supplies	$11,500
Shop Tools/Equipment	$4,000
Sub Total Services and Supplies	**$496,950**
Operation and Maintenance	
Contingency Reserve	$5,000
County Election Fees	$2,500
Insurance	$60,000
Judgments/Settlements	$500
Meals/Entertainment	$500
Meetings/Seminars	$600
Office Equipment Lease/Purchase	$5,300
Park Expense	$7,000
Safety Equipment/Uniforms	$2,000
Subvention Repairs/Maintenance	$2,500
Taxes	$1,023
Telephone	$17,000
Travel	$4,500
Utilities	$45,000
Sub Total Operation and Maintenance	**$153,423**
Total General Fund Expenses	**$1,707,680**
EXCESS REVENUES OVER (Under) EXPENSES	**-$503,780**
OTHER FINANCING SOURCES IN SUPPORT OF GENERAL FUND	
Reimbursement from Stormwater Fund	**$0**
Reimbursement from Subventions Fund	**$150,000**
AD Enhanced Levee, Drainage Maint.	**$73,946**
AD Administrative Support	**$48,349**
Reimb from DCV Annual Levy Revenues (Ex. 3, Att. 2)	**$213,880**
Total Other Financing Sources (ADD)	**$486,175**
NET CHANGE IN FUND BALANCE	**-$17,605**

BETHEL ISLAND MUNICIPAL IMPROVEMENT DISTRICT **FY 2024-2025** **EXHIBIT 7**

TOTAL OF ALL GENERAL FUND OPERATING DEPARTMENTS

EXPENSES:	ADMINISTRATION AND FINANCE	DISTRICT LEGAL COUNSEL	PUBLIC WORKS	EMERGENCY PREPAREDNESS	TOTAL
Wages and Employee Benefits	$234,698		$389,759		$624,457
Professional and Specialized Services	$208,050	$36,000	$166,500	$22,300	$432,850
Services and Supplies	$24,450		$469,500		$493,950
Operation and Maintenance	$100,223	$5,500	$47,700		$153,423
TOTAL GENERAL FUND EXPENSES	**$567,421**	**$41,500**	**$1,073,459**	**$22,300**	**$1,704,680**

BETHEL ISLAND MUNICIPAL IMPROVEMENT DISTRICT **FY 2024-2025** **EXHIBIT 7A**

DEPARTMENT: ADMINISTRATION AND FINANCE

EXPENSES:

Wages and Employee Benefits	
Wages	$152,610
Employer Tax:Social Security	$2,258
Employer Tax: Medicare	$2,724
Employer Tax: SUTA	$212
Worker's Comp. Ins.	$942
Health Insurance	$33,172
Retirement	$42,780
Sub Total Wages and Employee Benefits	**$234,698**
Professional and Specialized Services	
Accounting Fees	$21,500
Engineers (see District Engineer)	$80,000
Seasonal/temp employees	$12,500
Subcontractors	$94,050
Sub Total Professional and Specialized Services	**$208,050**
Services and Supplies	
Advertising/Legal Notices	$250
Building/Yard Maintenance	$2,000
Fees/Licenses/Permits	$14,000
Office Supplies	$7,600
Postage	$600
Sub Total Services and Supplies	**$24,450**
Operation and Maintenance	
County Election Fees	$2,500
Insurance	$60,000
Meals/Entertainment	$500
Meetings/Seminars	$600
Office Equipment Lease/Purchase	$5,300
Taxes	$1,023
Telephone	$17,000
Travel	$4,500
Utilities	$8,800
Sub Total Operation and Maintenance	**$100,223**
Total General Fund Expenses	**$567,421**

BETHEL ISLAND MUNICIPAL IMPROVEMENT DISTRICT **FY 2024-2025** **EXHIBIT 7B**

DEPARTMENT: DISTRICT LEGAL COUNSEL

EXPENSES:

Professional and Specialized Services

Legal Fees	$36,000
Sub Total Professional and Specialized Services	**$36,000**

Operation and Maintenance

Judgments/Settlements	$500
Contingency Reserve	$5,000
Sub Total Operation and Maintenance	**$5,500**
Total General Fund Expenses	**$41,500**

BETHEL ISLAND MUNICIPAL IMPROVEMENT DISTRICT **FY 2024-2025** **EXHIBIT 7C**

DEPARTMENT: DISTRICT ENGINEER

	Admin/Finance	Levee/Mitigation Maintenance	Total
EXPENSES:			
Professional and Specialized Services			
Engineers	$80,000	$90,000	$170,000
Sub Total Professional and Specialized Services	**$80,000**	**$90,000**	**$170,000**
Total General Fund Expenses	**$80,000**	**$90,000**	**$170,000**

(Already included in Admin & Finance and Public Works)

BETHEL ISLAND MUNICIPAL IMPROVEMENT DISTRICT **FY 2024-2025** **EXHIBIT 7D**

DEPARTMENT: PUBLIC WORKS

EXPENSES:	Levee/Mitigation Maintenance	Drainage	Parks	Delta Coves	Shop	Total
Wages and Employee Benefits						
Wages	$74,126	$12,326	$10,900	$67,411	$75,430	$240,193
Employer Tax:Social Security	$537		$676	$263	$32	$1,508
Employer Tax: Medicare	$1,075	$179	$158	$1,034	$1,094	$3,540
Employer Tax: SUTA	$189	$54	$116	$125	$60	$544
Worker's Comp. Ins.	$4,418	$735	$650	$2,749	$4,495	$13,047
Health Insurance	$11,969	$1,978		$19,147	$38,105	$71,199
Retirement	$27,686	$4,728		$18,188	$9,126	$59,728
Sub Total Wages and Employee Benefits	**$120,000**	**$20,000**	**$12,500**	**$108,917**	**$128,342**	**$389,759**
Professional and Specialized Services						
Drainage/Pump Maintenance		$3,500				$3,500
Engineers (see District Engineer)	$90,000					$90,000
Levee Trucking	$70,000					$70,000
Mitigation Site Maintenance	$3,000					$3,000
Sub Total Professional and Specialized Services	**$163,000**	**$3,500**	**$0**		**$0**	**$166,500**
Services and Supplies						
Building/Yard Maintenance					$2,000	$2,000
Equipment Maintenance					$25,000	$25,000
Equipment Purchase					$350,000	$350,000
Equipment Rental	$2,000					$2,000
Fuel/Oil/Tires					$35,000	$35,000
Levee Material	$40,000					$40,000
Shop Supplies					$11,500	$11,500
Shop Tools/Equipment					$4,000	$4,000
Sub Total Services and Supplies	**$42,000**	**$0**	**$0**		**$427,500**	**$469,500**
Operation and Maintenance						
Park Expense			$7,000			$7,000
Safety Equipment/Uniforms					$2,000	$2,000
Subvention Repairs/Maintenance	$2,500					$2,500
Utilities		$36,200				$36,200
Sub Total Operation and Maintenance	**$2,500**	**$36,200**	**$0**		**$2,000**	**$47,700**
Total General Fund Expenses	**$327,500**	**$59,700**	**$12,500**	**$108,917**	**$557,842**	**$1,073,459**

BETHEL ISLAND MUNICIPAL IMPROVEMENT DISTRICT **FY 2024-2025** **EXHIBIT 7E**

DEPARTMENT: EMERGENCY PREPAREDNESS

EXPENSES:

Professional and Specialized Services	
Community Outreach (Web site)	7000
Siren Maintenance	$15,300
Sub Total Professional and Specialized Services	**$22,300**
Services and Supplies	
Communications Grant expenses	$0
Reimbursement from DWR for Communications Grant expenses	$0
Sub Total Services and Supplies	**$0**
Total General Fund Expenses	**$22,300**