BETHEL ISLAND MUNICIPAL IMPROVEMENT DISTRICT
ANNUAL REVENUE/EXPENSES COMPARISON

REVENUES:	**2018-2019**	**2019-2020**	**2020-2021**	**2021-2022**	**2022-2023**	**2023-2024**
Property taxes	492,439	520,113	563,883	650,798	846,261	1,048,523
DWR Subventions	168,229	237,099	156,900	239,369	160,829	178,354
DWR Special Projects	2,074,240	309,950	3,909,850	3,410,460	2,054,949	126,304
Contra Costa County (Stormwater)	16,500	16,500	22,000	11,000	16,500	-
Assessment District Revenues	235,129	241,909	249,400	256,908	262,936	272,704
Delta Coves Infrastructure/Maintena	611,129	626,406	642,064	655,629	689,111	706,339
Delta Coves Reimbursements	148,640	76,842	46,429	43,016	7,295	7,884
Cal OES grant				85,951		
Interest	8,117	7,630	8,939	7,400	14,626	25,875
Other Revenue	161,278	14,176	74,769	7,955	19,204	17,938
TOTAL REVENUES	**3,915,701**	**2,050,625**	**5,674,234**	**5,368,486**	**4,071,711**	**2,383,921**

EXPENDITURES:						
Accounting	17,916	18,514	19,365	19,540	19,970	20,745
Advertising	77	495	-	-	-	-
Bldg/yard exp.	4,014	1,719	2,833	3,662	5,706	2,972
Community Outreach	680	490	400	780	500	871
County and annual fees	60,011	13,133	17,417	26,263	17,646	13,901
Employee Benefits	76,384	73,312	77,477	83,135	89,962	90,354
Equip maint/operation	74,726	63,309	17,889	29,510	51,684	62,955
Equipment purchase	321,607	-	767	-	376,475	24,770
Fuel, oil, tires	17,242	15,152	16,734	30,504	34,056	16,942
Insurance	36,958	43,290	36,991	34,786	55,996	35,943
Legal	16,425	11,738	22,763	11,475	15,313	30,986
Levee maint, engineering and mitigation	3,756,066	633,442	5,728,534	2,526,069	2,317,243	447,046
Miscellaneous	5,210	16,665	12,773	8,729	10,599	19,291
Office expense	7,682	8,926	8,322	9,014	7,240	9,437
Payroll taxes	9,797	10,875	10,025	9,676	9,559	10,803
Pension expense	126,853	105,572	134,262	150,535	129,072	146,763
Salaries	296,848	321,883	345,228	349,888	330,471	362,779
Siren and park maintenance	15,105	27,424	14,896	15,867	15,567	20,640
Subcontractors	27,152	41,597	48,100	63,737	50,453	92,471
Supplies	8,185	5,904	4,224	8,704	11,868	11,243
Taxes and licenses	857	882	909	936	964	993
Telephone	11,256	10,981	10,946	12,014	13,219	15,487
Utilities	46,781	29,811	123,148	41,355	69,800	74,031
Workers comp ins.	8,951	11,875	13,640	23,498	15,092	21,925
TOTAL EXPENDITURES	**4,946,783**	**1,466,989**	**6,667,643**	**3,459,677**	**3,648,455**	**1,533,348**

EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(1,031,082)	583,636	(993,409)	1,908,809	423,256	850,573

NET CHANGE IN FUND BALANCE	(1,031,082)	583,636	(993,409)	1,908,809	423,256	850,573
BEGINNING FUND BALANCE	4,312,481	3,281,399	3,865,035	2,871,626	4,780,435	5,203,691
ENDING FUND BALANCE	3,281,399	3,865,035	2,871,626	4,780,435	5,203,691	6,054,264

BETHEL ISLAND MUNICIPAL IMPROVEMENT DISTRICT **EXHIBIT 1**

PROPOSED FY 2025-2026 GENERAL FUND BASELINE OPERATING BUDGET

DRAFT

Detailed Attachment	Final 2022-2023	Final 2023-2024	Adopted 2024-2025	Adjusted 2024-2025	Estimated 2024-2025	Proposed 2025-2026
REVENUES:						
Property Taxes	$846,261	$1,048,523	$1,200,000	$1,183,493	$1,176,051	$1,210,000
Land Lease	$2,500	$2,500	$2,500	$2,500	$2,500	$2,500
Interest	$218	$914	$400	$5,000	$5,900	$3,000
Miscellaneous Income	$7,478	$1,674	$1,000	$600	$450	$400
TOTAL GENERAL FUND REVENUES	**$856,457**	**$1,053,611**	**$1,203,900**	**$1,191,593**	**$1,184,901**	**$1,215,900**
EXPENSES						
Accounting Fees	$19,970	$20,745	$21,500	$22,000	$22,000	$23,500
Advertising/Legal Notices	$0	$0	$250	$250	$0	$250
Fees/Licenses/Permits	$13,547	$10,997	$14,000	$14,000	$13,000	$14,000
Bldg and Yard Maintenance	$5,706	$2,972	$4,000	$8,000	$11,500	$8,000
Community Outreach	$500	$871	$7,000	$7,000	$4,000	$2,500
Contingency Reserve	$0	$0	$5,000	$5,000	$0	$5,000
County Election Fees	$0	$0	$2,500	$0	$300	$0
Drainage and Pumps	$3,177	$6,988	$3,500	$3,500	$1,000	$5,000
Safety Equip/Uniforms	$575	$2,117	$2,000	$1,500	$750	$1,500
Engineers	$125,571	$167,850	$170,000	$200,000	$200,000	$200,000
Equipment Maintenance	$30,398	$13,797	$25,000	$25,000	$50,000	$50,000
Equipment/Asset Purchase	$376,475	$20,215	$350,000	$300,000	$292,000	$35,000
Equipment Rental	$18,109	$11,666	$5,000	$5,000	$3,000	$4,000
Equipment Reserves						$100,000
Fuel/Oil/Tires	$34,056	$16,942	$35,000	$30,000	$15,000	$35,000
Insurance	$55,996	$35,943	$60,000	$50,000	$50,000	$60,000
Judgments/Settlements	$0	$0	$500	$500	$0	$500
Lease/Purchase	$5,157	$5,247	$5,300	$5,300	$5,500	$5,500
Legal Fees	$15,313	$30,461	$36,000	$36,000	$36,000	$36,000
Levee Material	$16,095	$14,535	$40,000	$40,000	$40,000	$55,000
Levee Trucking	$32,889	$16,512	$70,000	$70,000	$70,000	$90,000
Meals/Entertainment	$346	$415	$500	$600	$500	$500
Meetings/Seminars	$642	$0	$600	$400	$200	$500
Mitigation Site Maint.	$1,670	$19,765	$3,000	$3,000	$3,500	$3,500
Office Supplies	$4,671	$6,454	$7,600	$6,000	$6,000	$6,500
Park Expense (R & M)	$1,213	$12,059	$7,000	$11,000	$13,000	$15,000
Postage	$384	$504	$600	$600	$850	$750
Seasonal/temp employees	$0	$0	$12,500	$12,500	$0	$0
Shop Tools & Equipment	$1,251	$4,556	$4,000	$2,000	$1,000	$4,000
Siren Maintenance	$14,354	$14,785	$15,300	$15,500	$15,300	$16,000
Subcontractors: Consultants	$23,596	$35,511	$94,050	$94,050	$80,000	$70,000
Subventions R & M (Incidentals)	$2,252	$1,796	$2,500	$2,500	$1,000	$2,000
Shop Supplies	$11,868	$11,243	$11,500	$11,500	$14,500	$13,000
Taxes	$964	$993	$1,023	$1,086	$1,086	$1,100
Telephone	$13,219	$13,820	$17,000	$13,000	$12,000	$15,000
Travel	$4,330	$3,820	$4,500	$4,500	$4,000	$4,500

BETHEL ISLAND MUNICIPAL IMPROVEMENT DISTRICT **EXHIBIT 1**

PROPOSED FY 2025-2026 GENERAL FUND BASELINE OPERATING BUDGET

DRAFT

Detailed Attachment		Final 2022-2023	Final 2023-2024	Adopted 2024-2025	Adjusted 2024-2025	Estimated 2024-2025	Proposed 2025-2026
1	Utilities	$69,800	$48,395	$45,000	$45,000	$47,000	$60,000
2	Payroll and Employee Benefits	$565,596	$630,508	$624,457	$573,308	$582,000	$758,764
	TOTAL GENERAL FUND EXPENSES	**$1,469,690**	**$1,182,482**	**$1,707,680**	**$1,619,594**	**$1,595,986**	**$1,701,864**
	REVENUE BALANCE OVER (under) EXPENSES	**-$613,233**	**-$128,871**	**-$503,780**	**-$428,001**	**-$411,085**	**-$485,964**
	OTHER FINANCING SOURCES						
3	Reimbursement from Stormwater Fund	$33,000	$0	$0	$0	$0	$0
4	Reimbursement from Subventions Fund	$148,729	$236,354	$150,000	$186,000	$162,188	$150,000
5	Transfer from Park Fund (for employee ex	$0	$0	$0	$0	$0	$0
6	AD Enhanced Levee, Drainage Maint.	$67,972	$70,903	$73,946	$73,624	$73,624	$74,021
7	AD Administrative Support	$44,443	$46,360	$48,349	$48,139	$48,139	$48,398
	Reimb from DCV Annual Levy Revenues (E	$215,777	$209,408	$213,880	$213,880	$213,880	$239,709
	Total Other Financing Sources (ADD)	**$509,921**	**$563,025**	**$486,175**	**$521,643**	**$497,831**	**$512,128**
	NET CHANGE IN FUND BALANCE	**-$103,312**	**$434,154**	**-$17,605**	**$93,642**	**$86,746**	**$26,164**

BETHEL ISLAND MUNICIPAL IMPROVEMENT DISTRICT **EXHIBIT 2**
CAPITAL IMPROVEMENT PROJECTS AND SPECIAL PROJECTS
PROPOSED 2025 - 2026

	FEMA Grant	NW Levee Habitat O & M Monitoring	Park Improvement	DWR-Emergency Response	Total Capital Improvement Projects
FUNDING SOURCE	75% reimb.	100% reimb.	75% reimb.	100% reimb.	
FEMA Cost Share	$659,799				$659,799
California Dept. of Parks and Recreation			$179,258		$179,258
Department of Water Resources (DWR Cost Share)	$0	$100,000		$1,186,000	$1,286,000
General Fund (BIMID Cost Share)	$219,933	$0	$59,753	$0	$279,686
TOTAL FUNDING	**$879,732**	**$100,000**	**$239,011**	**$1,186,000**	**$2,404,743**
EXPENSES					
Professional and Specialized Services	$75,000	$25,000	$25,000	$50,000	$175,000
Engineers (SOW, planning and design)			$25,000	$150,000	$175,000
Engineers (Implementation)	$75,000	$5,000		$30,000	$110,000
Labor Compliance Monitoring				$5,000	$5,000
Subcontractors (construction svcs)	$679,732		$179,011	$891,000	$1,749,743
Consultants	$50,000	$60,000		$50,000	$160,000
Sub Total Professional and Specialized Services	**$879,732**	**$90,000**	**$229,011**	**$1,176,000**	**$2,374,743**
Other Expenses		$5,000	$5,000	$5,000	$15,000
Contingencies		$5,000	$5,000	$5,000	$15,000
Sub Total Other Expenses	**$0**	**$10,000**	**$10,000**	**$10,000**	**$30,000**
TOTAL EXPENSES	**$879,732**	**$100,000**	**$239,011**	**$1,186,000**	**$2,404,743**
GENERAL FUND NET CONTRIBUTION	**$219,933**	**$0**	**$59,753**	**$0**	**$279,686**
2025-2026 Critical Upgrades Assessment District Revenue					**$162,276**
(57% of $284,695)					
To be paid with AD Revenues previously collected					**$117,410**

BETHEL ISLAND MUNICIPAL IMPROVEMENT DISTRICT **EXHIBIT 3**

GENERAL FUND CASH FLOW

		Total Available
Available Cash as of 7/1/24		**$792,333**
2024-2025 Revenues (Estimated)	**$1,184,901**	
2024-2025 Expenses (Estimated)	**-$1,595,986**	
2024-2025 Other Financing Sources (ADD)	**$497,831**	
Net change in Fund Balance	**$86,746**	**$86,746**
Available Cash as of 6/30/25 (Estimated)		**$879,079**
2025-2026 Revenues (Proposed)	**$1,215,900**	
2025-2026 Expenses (Proposed)	**-$1,701,864**	
2025-2026 Other Financing Sources (ADD)	**$512,128**	
Net change in Fund Balance	**$26,164**	**$26,164**
Available Cash as of 6/30/26 (Proposed)		**$905,243**

Capital Improvement Projects and Special Projects General Fund Contribution for 2025-2026 (estimated)	**$0**

Net General Fund Balance (Deficit)	**$905,243**

BETHEL ISLAND MUNICIPAL IMPROVEMENT DISTRICT **EXHIBIT 3**

ASSESSMENT DISTRICT - CRITICAL UPGRADES

ATTACHMENT 1

Date			Total Available
	Available Cash as of 7/1/15		**$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**
	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 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**	**-$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, 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**	**$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	Deposit (57% of $12,769.07)	**$7,278**	
	Interest (July 21 - June 22)	**$22**	
	Net change in Fund Balance	**-$60,277**	**-$60,277**
	Available Cash as of 6/30/22		**$10,579**
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**	**950**
	Available Cash as of 6/30/23		**11,529**
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**	
6/21/2024	Return retention for NW Levee (BI-17-1.0)	**357,533**	
6/28/2024	Deposit (57% of $13,560.20)	**7,729**	
	Prior Year AD Expenses (NW Levee cost share)	**-439,745**	
	Interest (July 23 - June 24)	**231**	
	Net change in Fund Balance	**52,864**	**52,864**
	Available Cash as of 6/30/24		**64,392**
1/10/2025	Deposit (57% of $155,744.30)	**88,774**	
3/7/2025	Reimb. Gen Fund for SCI Levy Administration/Funding Implementation	**-11,659**	
3/28/2025	Reimb. Gen Fund for FEMA Cost Share/Retention (1 - 5)	**-39,677**	
4/25/2025	Deposit (57% of $113,268.59)	**64,563**	
5/9/2025	Reimb. Gen Fund for FEMA Cost Share/Retention (6)	**-18,578**	
5/30/2025	Reimb. Gen Fund for FEMA Cost Share/Retention (1 - 5) remainder	**-23,353**	
6/30/2025	Est. Deposit (57% of $14,158.37)	**8,070**	
	Estimated Interest (July 24 - June 25)	**2,507**	
	Net Change in Fund Balance	**70,647**	**70,647**

Estimated Available Cash as of 6/30/25		**135,039**
Estimated 2025-2026 Revenues (57% of $284,695)	**162,276**	
Estimated 2025-2026 Expenditures (see Exhibit 2)	**-279,686**	
Estimated Interest	**500**	
Estimated Net Change in Fund Balance	**-116,910**	**-116,910**
Estimated Available Cash as of 6/30/26		**18,129**

BETHEL ISLAND MUNICIPAL IMPROVEMENT DISTRICT **EXHIBIT 3**
GENERAL FUND CASH FLOW
REIMB FROM DCV ANNUAL LEVY REVENUES FOR BUDGETED EMPLOYEE/EQUIPMENT EXPENSES
ATTACHMENT #2

	25-26	
District Manager (10% of FTE)	$22,017	RE
Levee/Drainage Superintendent (18.5% of FTE)	$29,314	LM
Levee/Drainage Foreman (48.5% of FTE)	$62,138	JG
Direct Administration (22% of FTE)	$21,394	DB
Administrative Overhead (based on 23-24 O & M funds received)	$94,846	
Estimated Equipment Reimbursement	$10,000	
Total Estimated Reimbursement from DCV Funds for Employee/Equipment Expenses	**$239,709**	
(based on projected employee costs for 25-26)		

Available Delta Coves O & M Funds for BIMID Staff Costs

Total Direct BIMID Staff Costs	$220,750
Admin Overhead	$94,846
Total Available Annually	**$315,596**
(based on 23-24 O & M funds received)	

BETHEL ISLAND MUNICIPAL IMPROVEMENT DISTRICT **EXHIBIT 4**

ATTACHMENT #1

	Final 2020-2021	Final 2021-2022	Final 2022-2023	Final 2023-2024	Estimated 2024 - 2025	Projected 2025 - 2026
UTILITIES						
General Fund	$6,204	$5,962	$7,005	$8,451	$8,336	$8,800
Stormwater	$21,798	$29,784	$56,521	$39,944	$38,664	$51,200
SUB-TOTAL UTILITIES	**$28,002**	**$28,002**	**$63,526**	**$48,395**	**$47,000**	**$60,000**
Park*	$2,804	$2,698	$2,319	$2,279	$2,242	$2,300
DCV O & M*		$2,911	$3,955	$23,357	$22,747	$23,000
GRAND TOTAL UTILITIES	$30,806	$33,611	$69,800	$74,031	$71,989	$85,300

*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 2020 - 2021	Final 2021 - 2022	Final 2022 - 2023	Final 2023 - 2024	Estimated 2024 - 2025	Projected 2025 - 2026
PAYROLL AND EMPLOYEE BENEFITS						
General Fund	$369,105	$377,135	$340,587	$413,802	$309,796	$454,134
Subventions	$93,514	$108,100	$82,734	$71,167	$120,000	$130,000
Stormwater	$4,744	$19,173	$22,691	$19,387	$28,864	$25,000
Delta Coves	$100,214	$102,815	$106,470	$113,785	$108,917	$133,630
Park	$11,725	$9,509	$13,114	$12,367	$14,423	$16,000
TOTAL PAYROLL AND EMPLOYEE BENEFITS	$579,302	$616,732	$565,596	$630,508	$582,000	$758,764

BETHEL ISLAND MUNICIPAL IMPROVEMENT DISTRICT **EXHIBIT 4**
PROPOSED 2025-2026
ATTACHMENT #3

Funding Source:	**CoCoCo Stormwater Agreement**
Reimbursement for current fiscal year expenses	$0
Total Reimbursement	**$0**
Current year expenses:	
Drainage/Pump Maintenance	$5,000
Utilities	$51,200
Payroll and Employee Benefits	$25,000
Total Fund Expenses	**$81,200**
EXCESS REVENUES OVER (Under) EXPENSES	-$81,200
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 2025 - 2026.

BETHEL ISLAND MUNICIPAL IMPROVEMENT DISTRICT **EXHIBIT 4**
PROPOSED 2025-2026
ATTACHMENT #4

Funding Source:	**DWR Subventions**
Reimbursement for prior fiscal year expenses	$150,000
Total Reimbursement	**$150,000**
Current year expenses:	
Engineers	$100,000
Equipment Rental	$2,000
Levee Material	$55,000
Levee Trucking	$90,000
Mitigation Site Maintenance	$3,500
Subventions Repairs and Maintenance	$2,000
Payroll and Employee Benefits	$130,000
Total Fund Budgeted Expenses	**$382,500** *
EXCESS REVENUES OVER (Under) EXPENSES	**-$232,500**
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 2025-2026 Subventions Claim for a total of $482,500.

$482,500 minus $28,750 ($2,500 per levee mile) equals $453,750.

Estimated maximum reimbursement for 2025-2026 subventions work is $340,000 ($453,750 x 75%, rounded down); however, the estimated amount available (per DWR) will be $300,938. This amount will be received in FY 26-27.

BETHEL ISLAND MUNICIPAL IMPROVEMENT DISTRICT **EXHIBIT 4**
PROPOSED 2025-2026
ATTACHMENT #5

	Park	
Current year expenses:		
Equipment Rental	$2,000	
Repairs and Maintenance	$15,000	
Utilities	$2,300	**
Payroll and Employee Benefits	$16,000	
Total Fund Expenses	**$35,300**	
EXCESS REVENUES OVER (Under) EXPENSES	**-$35,300**	

**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 in Exhibit 1.

BETHEL ISLAND MUNICIPAL IMPROVEMENT DISTRICT **EXHIBIT 5**

PROPOSED FY 2025-2026 OVERALL GENERAL FUND OPERATING REVENUES/EXPENDITURES BY FUNDING SOURCE

	General and Admin	Subventions	Stormwater	Park	Delta Coves	Total
REVENUES:						
Property Taxes	$1,210,000					$1,210,000
Land Lease	$2,500					$2,500
Interest	$3,000					$3,000
Miscellaneous Income	$400					$1,000
TOTAL REVENUES	**$1,215,900**	**$0**	**$0**	**$0**	**$0**	**$1,215,900**
EXPENSES:						
Accounting Fees	$23,500					$23,500
Advertising/Legal Notices	$250					$250
Fees/Licenses/Permits	$14,000					$14,000
Bldg and Yard Maintenance	$8,000					$8,000
Community Outreach	$2,500					$2,500
Contingency Reserve	$5,000					$5,000
County Election Fees	$0					$0
Drainage and Pumps			$5,000			$5,000
Safety Equip/Uniforms	$1,500					$1,500
Engineers	$100,000	$100,000				$200,000
Equipment Maintenance	$50,000					$50,000
Equipment Purchase	$35,000					$35,000
Equipment Rental		$2,000		$2,000		$4,000
Equipment Reserves	$100,000					$100,000
Fuel/Oil/Tires	$35,000					$35,000
Insurance	$60,000					$60,000
Judgments/Settlements	$500					$500
Lease/Purchase	$5,500					$5,500
Legal Fees	$36,000					$36,000
Levee Material		$55,000				$55,000
Levee Trucking		$90,000				$90,000
Meals/Entertainment	$500					$500
Meetings/Seminars	$500					$500
Mitigation Site Maint.		$3,500				$3,500
Office Supplies	$6,500					$6,500
Park Expense				$15,000		$15,000
Postage	$750					$750
Shop Tools & Equipment	$4,000					$4,000
Siren Maintenance	$16,000					$16,000
Subcontractors: Consultants	$70,000					$70,000
Subvention Repairs and Maint.		$2,000				$2,000
Shop Supplies	$13,000					$13,000
Taxes	$1,100					$1,100
Telephone	$15,000					$15,000
Travel	$4,500					$4,500
Utilities	$8,800		$51,200			$60,000
Payroll and Employee Benefits	$454,134	$130,000	$25,000	$16,000	$133,630	$758,764
TOTAL EXPENSES	**$1,071,534**	**$382,500**	**$81,200**	**$33,000**	**$133,630**	**$1,701,864**
NET FUND	**$144,366**	**-$382,500**	**-$81,200**	**-$33,000**	**-$133,630**	**-$485,964**

BETHEL ISLAND MUNICIPAL IMPROVEMENT DISTRICT **EXHIBIT 6**

PROPOSED 2025-2026 GENERAL FUND BASELINE BUDGET WITH EXPENDITURE CATEGORIES

REVENUES:	
Property Taxes	$1,210,000
Land Lease	$2,500
Interest	$3,000
Miscellaneous Income	$400
TOTAL GENERAL FUND REVENUES	**$1,215,900**
EXPENSES:	
Wages and Employee Benefits	
Wages	$453,998
Employer Tax:Social Security	$5,387
Employer Tax: Medicare	$7,188
Employer Tax: SUTA	$952
Worker's Comp. Ins.	$36,625
Health Insurance	$135,853
Retirement	$118,761
Sub Total Wages and Employee Benefits	**$758,764**
Professional and Specialized Services	
Accounting Fees	$23,500
Community Outreach	$2,500
Drainage/Pump Maintenance	$5,000
Engineers (see District Engineer)	$200,000
Legal Fees	$36,000
Levee Trucking	$90,000
Mitigation Site Maintenance	$3,500
Equioment Reserves	$100,000
Siren Maintenance	$16,000
Subcontractors	$70,000
Sub Total Professional and Specialized Services	**$546,500**

Services and Supplies	
Advertising/Legal Notices	$250
Building/Yard Maintenance	$8,000
Equipment Maintenance	$50,000
Equipment Purchase	$35,000
Equipment Rental	$4,000
Fees/Licenses/Permits	$14,000
Fuel/Oil/Tires	$35,000
Levee Material	$55,000
Office Supplies	$6,500
Postage	$750
Shop Supplies	$13,000
Shop Tools/Equipment	$4,000
Sub Total Services and Supplies	**$225,500**
Operation and Maintenance	
Contingency Reserve	$5,000
County Election Fees	$0
Insurance	$60,000
Judgments/Settlements	$500
Meals/Entertainment	$500
Meetings/Seminars	$500
Office Equipment Lease/Purchase	$5,500
Park Expense	$15,000
Safety Equipment/Uniforms	$1,500
Subvention Repairs/Maintenance	$2,000
Taxes	$1,100
Telephone	$15,000
Travel	$4,500
Utilities	$60,000
Sub Total Operation and Maintenance	**$171,100**
Total General Fund Expenses	**$1,701,864**
EXCESS REVENUES OVER (Under) EXPENSES	**-$485,964**
OTHER FINANCING SOURCES IN SUPPORT OF GENERAL FUND	
Reimbursement from Stormwater Fund	**$0**
Reimbursement from Subventions Fund	**$150,000**
AD Enhanced Levee, Drainage Maint.	**$74,021**
AD Administrative Support	**$48,398**
Reimb from DCV Annual Levy Revenues (Ex. 3, Att. 2)	**$238,476**
Total Other Financing Sources (ADD)	**$510,895**
NET CHANGE IN FUND BALANCE	**$24,931**

BETHEL ISLAND MUNICIPAL IMPROVEMENT DISTRICT **FY 2025-2026** **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	$294,009		$464,755		$758,764
Professional and Specialized Services	$293,500	$36,000	$198,500	$18,500	$546,500
Services and Supplies	$24,000		$201,500		$225,500
Operation and Maintenance	$95,900	$5,500	$69,700		$171,100
TOTAL GENERAL FUND EXPENSES	**$707,409**	**$41,500**	**$934,455**	**$18,500**	**$1,701,864**

BETHEL ISLAND MUNICIPAL IMPROVEMENT DISTRICT **FY 2025-2026** **EXHIBIT 7A**

DEPARTMENT: ADMINISTRATION AND FINANCE

EXPENSES:

Wages and Employee Benefits		
	Wages	$178,102
	Employer Tax:Social Security	$3,461
	Employer Tax: Medicare	$3,127
	Employer Tax: SUTA	$319
	Worker's Comp. Ins.	$2,467
	Health Insurance	$54,162
	Retirement	$52,371
	Sub Total Wages and Employee Benefits	**$294,009**
Professional and Specialized Services		
	Accounting Fees	$23,500
	Engineers (see District Engineer)	$100,000
	Equipment Reserves	$100,000
	Subcontractors	$70,000
	Sub Total Professional and Specialized Services	**$293,500**
Services and Supplies		
	Advertising/Legal Notices	$250
	Building/Yard Maintenance	$2,500
	Fees/Licenses/Permits	$14,000
	Office Supplies	$6,500
	Postage	$750
	Sub Total Services and Supplies	**$24,000**
Operation and Maintenance		
	County Election Fees	$0
	Insurance	$60,000
	Meals/Entertainment	$500
	Meetings/Seminars	$500
	Office Equipment Lease/Purchase	$5,500
	Taxes	$1,100
	Telephone	$15,000
	Travel	$4,500
	Utilities	$8,800
	Sub Total Operation and Maintenance	**$95,900**
	Total General Fund Expenses	**$707,409**

BETHEL ISLAND MUNICIPAL IMPROVEMENT DISTRICT **FY 2025-2026** **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 2025-2026** **EXHIBIT 7C**

DEPARTMENT: DISTRICT ENGINEER

	Admin/Finance	Levee/Mitigation Maintenance	Total
EXPENSES:			
Professional and Specialized Services			
Engineers	$100,000	$100,000	$170,000
Sub Total Professional and Specialized Services	**$100,000**	**$100,000**	**$170,000**
Total General Fund Expenses	**$100,000**	**$100,000**	**$170,000**

(Already included in Admin & Finance and Public Works)

BETHEL ISLAND MUNICIPAL IMPROVEMENT DISTRICT **FY 2025-2026** **EXHIBIT 7D**

DEPARTMENT: PUBLIC WORKS

EXPENSES:	Levee/Mitigation Maintenance	Drainage	Parks	Delta Coves	Shop	Total
Wages and Employee Benefits						
Wages	$75,367	$14,888	$13,144	$78,477	$94,020	$275,896
Employer Tax:Social Security	$178		$815	$259	$675	$1,927
Employer Tax: Medicare	$1,093	$216	$191	$1,198	$1,363	$4,061
Employer Tax: SUTA	$170	$20	$77	$118	$248	$633
Worker's Comp. Ins.	$10,167	$2,008	$1,773	$7,527	$12,683	$34,158
Health Insurance	$24,106	$3,859		$25,795	$27,930	$81,690
Retirement	$18,919	$4,009		$21,489	$21,973	$66,390
Sub Total Wages and Employee Benefits	**$130,000**	**$25,000**	**$16,000**	**$134,863**	**$158,892**	**$464,755**
Professional and Specialized Services						
Drainage/Pump Maintenance		$5,000				$5,000
Engineers (see District Engineer)	$100,000					$100,000
Levee Trucking	$90,000					$90,000
Mitigation Site Maintenance	$3,500					$3,500
Sub Total Professional and Specialized Services	**$193,500**	**$5,000**	**$0**		**$0**	**$198,500**
Services and Supplies						
Building/Yard Maintenance					$5,500	$5,500
Equipment Maintenance					$50,000	$50,000
Equipment Purchase					$35,000	$35,000
Equipment Rental	$4,000					$4,000
Fuel/Oil/Tires					$35,000	$35,000
Levee Material	$55,000					$55,000
Shop Supplies					$13,000	$13,000
Shop Tools/Equipment					$4,000	$4,000
Sub Total Services and Supplies	**$59,000**	**$0**	**$0**		**$142,500**	**$201,500**
Operation and Maintenance						
Park Expense			$15,000			$15,000
Safety Equipment/Uniforms					$1,500	$1,500
Subvention Repairs/Maintenance	$2,000					$2,000
Utilities		$51,200				$51,200
Sub Total Operation and Maintenance	**$2,000**	**$51,200**	**$0**		**$1,500**	**$69,700**
Total General Fund Expenses	**$384,500**	**$81,200**	**$16,000**	**$134,863**	**$302,892**	**$934,455**

BETHEL ISLAND MUNICIPAL IMPROVEMENT DISTRICT **FY 2025-2026** **EXHIBIT 7E**
DEPARTMENT: EMERGENCY PREPAREDNESS

EXPENSES:

Professional and Specialized Services	
Community Outreach (Web site)	$2,500
Siren Maintenance	$16,000
Sub Total Professional and Specialized Services	**$18,500**
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	**$18,500**