BETHEL ISLAND MUNICIPAL IMPROVEMENT DISTRICT
ANNUAL REVENUE/EXPENSES COMPARISON

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

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

EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	583,636	(993,409)	1,908,809	423,256	850,573
NET CHANGE IN FUND BALANCE	583,636	(993,409)	1,908,809	423,256	850,573
BEGINNING FUND BALANCE	3,281,399	3,865,035	2,871,626	4,780,435	5,203,691
ENDING FUND BALANCE	3,865,035	2,871,626	4,780,435	5,203,691	6,054,264

2024-2025
1,199,857
178,188
106,172
284,691
686,471
29,787
78,825
38,497
23,023
2,625,511
21,735
-
10,832
3,181
15,612
105,770
68,885
291,463
11,736
38,646
25,350
639,944
10,198
10,768
10,489
99,642
348,214
20,196
193,306
12,629
1,086
13,128
69,823
11,542
2,034,175
591,336
591,336
6,054,264
6,645,600

BETHEL ISLAND MUNICIPAL IMPROVEMENT DISTRICT **EXHIBIT 1**

PROPOSED FY 2026-2027 GENERAL FUND BASELINE OPERATING BUDGET

DRAFT

Detailed Attachment	Final 2023-2024	Final 2024-2025	Adopted 2025-2026	Adjusted 2025-2026	Estimated 2025-2026	Proposed 2026-2027
REVENUES:						
Property Taxes	$1,048,523	$1,199,857	$1,210,000	$1,291,615	$1,291,615	$1,356,000
Land Lease	$2,500	$2,500	$2,500	$2,500	$2,500	$2,500
Interest	$914	$5,866	$3,000	$4,000	$5,000	$4,000
Miscellaneous Income	$1,674	$1,022	$400	$200	$5,700	$400
TOTAL GENERAL FUND REVENUES	**$1,053,611**	**$1,209,245**	**$1,215,900**	**$1,298,315**	**$1,304,815**	**$1,362,900**
EXPENSES						
Accounting Fees	$20,745	$21,735	$23,500	$22,500	$22,390	$23,500
Advertising/Legal Notices	$0	$0	$250	$1,500	$1,260	$700
Fees/Licenses/Permits	$10,997	$12,529	$14,000	$14,000	$10,000	$12,000
Bldg and Yard Maintenance	$2,972	$10,832	$8,000	$8,000	$10,000	$10,000
Community Outreach	$871	$3,181	$2,500	$2,500	$2,300	$2,500
Contingency Reserve	$0	$0	$5,000	$5,000	$0	$5,000
County Election Fees	$0	$0	$0	$0	$0	$2,500
Drainage and Pumps	$6,988	$0	$5,000	$5,000	$4,300	$5,000
Safety Equip/Uniforms	$2,117	$3,438	$1,500	$1,000	$4,000	$3,000
Engineers	$167,850	$217,265	$200,000	$250,000	$160,000	$200,000
Equipment Maintenance	$13,797	$45,190	$50,000	$30,000	$32,500	$40,000
Equipment/Asset Purchase	$20,215	$291,067	$35,000	$98,000	$90,000	$50,000
Equipment Rental	$11,666	$3,588	$4,000	$25,000	$26,500	$25,000
Equipment Reserves			$100,000	$100,000	$100,000	$100,000
Fuel/Oil/Tires	$16,942	$11,736	$35,000	$30,000	$23,000	$35,000
Insurance	$35,943	$38,646	$60,000	$50,000	$40,000	$45,000
Judgments/Settlements	$0	$0	$500	$500	$500	$500
Lease/Purchase	$5,247	$5,389	$5,500	$5,500	$5,500	$6,000
Legal Fees	$30,461	$25,350	$36,000	$36,000	$36,000	$36,000
Levee Material	$14,535	$38,835	$55,000	$55,000	$21,898	$55,000
Levee Trucking	$16,512	$47,163	$90,000	$90,000	$21,855	$90,000
Meals/Entertainment	$415	$605	$500	$1,000	$1,000	$1,000
Meetings/Seminars	$0	$0	$500	$500	$500	$500
Mitigation Site Maint.	$19,765	$3,039	$3,500	$8,500	$7,000	$7,000
Office Supplies	$6,454	$7,584	$6,500	$6,500	$9,850	$9,000
Park Expense (R & M)	$12,059	$13,481	$15,000	$15,000	$8,000	$15,000
Postage	$504	$706	$750	$750	$680	$750
Security and Monitoring		$798	$0	$4,250	$4,500	$6,600
Shop Tools & Equipment	$4,556	$396	$4,000	$2,000	$1,000	$2,000
Siren Maintenance	$14,785	$15,228	$16,000	$16,000	$16,000	$16,200
Subcontractors: Consultants	$35,511	$197,392	$70,000	$50,000	$130,000	$70,000
Subventions R & M (Incidentals)	$1,796	$270	$2,000	$4,000	$14,000	$7,000
Shop Supplies	$11,243	$12,629	$13,000	$7,500	$7,000	$10,000
Taxes	$993	$108	$1,100	$1,078	$1,078	$1,110
Telephone	$13,820	$12,753	$15,000	$15,000	$17,000	$17,000
Travel	$3,820	$3,511	$4,500	$4,000	$4,000	$4,000

BETHEL ISLAND MUNICIPAL IMPROVEMENT DISTRICT **EXHIBIT 1**

PROPOSED FY 2026-2027 GENERAL FUND BASELINE OPERATING BUDGET

DRAFT

Detailed Attachment		Final 2023-2024	Final 2024-2025	Adopted 2025-2026	Adjusted 2025-2026	Estimated 2025-2026	Proposed 2026-2027
1	Utilities	$48,395	$44,693	$60,000	$55,000	$58,900	$60,000
2	Payroll and Employee Benefits	$630,508	$572,219	$758,764	$670,264	$670,264	$743,589
	TOTAL GENERAL FUND EXPENSES	**$1,182,482**	**$1,661,356**	**$1,701,864**	**$1,690,842**	**$1,562,775**	**$1,717,449**
	REVENUE BALANCE OVER (under) EXPENSES	**-$128,871**	**-$452,111**	**-$485,964**	**-$392,527**	**-$257,960**	**-$354,549**
	OTHER FINANCING SOURCES						
3	Reimbursement from Stormwater Fund	$0	$0	$0	$0	$0	$0
4	Reimbursement from Subventions Fund	$236,354	$150,759	$150,000	$185,000	$197,622	$200,000
5	Transfer from Park Fund (for employee ex	$0	$0	$0	$0	$0	$0
6	AD Enhanced Levee, Drainage Maint.	$70,903	$73,625	$74,021	$73,674	$73,674	$76,375
7	AD Administrative Support	$46,360	$48,139	$48,398	$48,171	$48,171	$49,937
	Reimb from DCV Annual Levy Revenues (E	$209,408	$213,880	$239,709	$239,709	$239,709	$227,091
	Total Other Financing Sources (ADD)	**$563,025**	**$486,403**	**$512,128**	**$546,554**	**$559,176**	**$553,403**
	NET CHANGE IN FUND BALANCE	**$434,154**	**$34,292**	**$26,164**	**$154,027**	**$301,216**	**$198,854**

BETHEL ISLAND MUNICIPAL IMPROVEMENT DISTRICT **EXHIBIT 2**

CAPITAL IMPROVEMENT PROJECTS AND SPECIAL PROJECTS

PROPOSED 2026 - 2027

	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	$494,849				$494,849
California Dept. of Parks and Recreation			$179,258		$179,258
Department of Water Resources (DWR Cost Share)		$100,000		$1,186,000	$1,286,000
General Fund (BIMID Cost Share)	$164,950	$0	$44,814	$0	$209,764
TOTAL FUNDING	**$659,799**	**$100,000**	**$224,072**	**$1,186,000**	**$2,169,871**
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)	$459,799		$164,072	$891,000	$1,514,871
Consultants	$50,000	$60,000		$50,000	$160,000
Sub Total Professional and Specialized Services	**$659,799**	**$90,000**	**$214,072**	**$1,176,000**	**$2,139,871**
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	**$659,799**	**$100,000**	**$224,072**	**$1,186,000**	**$2,169,871**
GENERAL FUND NET CONTRIBUTION	**$164,950**	**$0**	**$44,814**	**$0**	**$209,764**
2026-2027 Critical Upgrades Assessment District Revenue					**$167,437**
(57% of $293,749)					
To be paid with AD Revenues previously collected					**$42,327**

BETHEL ISLAND MUNICIPAL IMPROVEMENT DISTRICT **EXHIBIT 3**

GENERAL FUND CASH FLOW

		Total Available
Available Cash as of 7/1/25		**$1,218,786**
2025-2026 Revenues (Estimated)	**$1,304,815**	
2025-2026 Expenses (Estimated)	**-$1,562,775**	
2025-2026 Other Financing Sources (ADD)	**$559,176**	
Net change in Fund Balance	**$301,216**	**$301,216**
Available Cash as of 6/30/26 (Estimated)		**$1,520,002**
2026-2027 Revenues (Proposed)	**$1,362,900**	
2026-2027 Expenses (Proposed)	**-$1,717,449**	
2026-2027 Other Financing Sources (ADD)	**$553,403**	
Net change in Fund Balance	**$198,854**	**$198,854**
Available Cash as of 6/30/27 (Proposed)		**$1,718,856**

Capital Improvement Projects and Special Projects **General Fund Contribution for 2026-2027 (estimated)**	**$0**

Net General Fund Balance (Deficit)	**$1,718,856**

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 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, 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**	
	Interest (July 23 - June 24)	**231**	
	Net change in Fund Balance	**492,609**	**492,609**
	Available Cash as of 6/30/24		**504,137**
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	Deposit (57% of $14,158.37)	**8,070**	
	Interest (July 24 - June 25)	**2,546**	
	Net Change in Fund Balance	**70,686**	**70,686**

	Available Cash as of 6/30/25		**574,823**
7/11/2025	Reimb. Gen Fund for FER Rd 3 PFA	**-795**	
7/11/2025	Reimb. Gen Fund for Assessment District Formation	**-60,852**	
11/26/2025	Prior Year AD Expenses (NW Levee cost share-partial $150k remains)	**-289,745**	
12/24/2025	Deposit (57% of $155,848.41)	**88,834**	
5/1/2026	Deposit (57% of $113,344)	**64,606**	
5/29/2026	Reimb. Gen Fund for Assessment District Formation	**-318**	
6/30/2026	Estimated Deposit (57% of $14,168.04)	**8,076**	
	Estimated Interest (July 25 - June 26)	**1,354**	
	Reimb Gen Fund for Stone Road Study expenses	**-101,451**	
	Remainder of Prior Year AD Expenses (NW Levee cost share)	**-150,000**	
	Estimated Net Change in Fund Balance	**-440,291**	**-440,291**
	Estimated Available Cash as of 6/30/26		**134,532**
	Estimated 2026-2027 Revenues (57% of $293,749)	**167,437**	
	Estimated 2026-2027 Expenditures (see Exhibit 2)	**-209,764**	
	Estimated Interest	**1,000**	
	Estimated Net Change in Fund Balance	**-41,327**	**-41,327**
	Estimated Available Cash as of 6/30/27		**93,205**

BETHEL ISLAND MUNICIPAL IMPROVEMENT DISTRICT **EXHIBIT 3**

GENERAL FUND CASH FLOW

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

ATTACHMENT #2

	26-27	
District Manager (10% of FTE)	$22,699	RE
Levee/Drainage Superintendent (18.5% of FTE)	$30,015	JG
Levee/Drainage Foreman (48.5% of FTE)	$49,538	TL/GS Avg
Direct Administration (22% of FTE)	$22,661	DB
Administrative Overhead (based on 24-25 O & M funds received)	$92,178	
Estimated Equipment Reimbursement	$10,000	
Total Estimated Reimbursement from DCV Funds for Employee/Equipment Expenses	**$227,091**	
(based on projected employee costs for 26-27)		

Available Delta Coves O & M Funds for BIMID Staff Costs

Total Direct BIMID Staff Costs	$214,541
Admin Overhead	$92,178
Total Available Annually (based on 24-25 O & M funds received)	**$306,719**

BETHEL ISLAND MUNICIPAL IMPROVEMENT DISTRICT **EXHIBIT 4**

ATTACHMENT #1

	Final 2021-2022	Final 2022-2023	Final 2023-2024	Final 2024-2025	Estimated 2025-2026	Projected 2026-2027
UTILITIES						
General Fund	$5,962	$7,005	$8,451	$8,301	$8,900	$10,000
Stormwater	$29,784	$56,521	$39,944	$36,392	$50,000	$50,000
SUB-TOTAL UTILITIES	**$35,746**	**$28,002**	**$48,395**	**$44,693**	**$58,900**	**$60,000**
Park*	$2,698	$2,319	$2,279	$2,315	$2,300	$2,500
DCV O & M*	$2,911	$3,955	$23,357	$22,815	$23,000	$23,500
GRAND TOTAL UTILITIES	$38,444	$34,276	$74,031	$69,823	$84,200	$86,000

*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 2021 - 2022	Final 2022 - 2023	Final 2023 - 2024	Final 2024-2025	Estimated 2025-2026	Projected 2026-2027
PAYROLL AND EMPLOYEE BENEFITS						
General Fund	$377,135	$340,587	$413,802	$394,372	$393,811	$422,676
Subventions	$108,100	$82,734	$71,167	$42,544	$100,000	$150,000
Stormwater	$19,173	$22,691	$19,387	$14,794	$31,132	$30,000
Delta Coves	$102,815	$106,470	$113,785	$108,917	$134,863	$124,913
Park	$9,509	$13,114	$12,367	$15,030	$10,458	$16,000
TOTAL PAYROLL AND EMPLOYEE BENEFITS	$616,732	$565,596	$630,508	$575,657	$670,264	$743,589

BETHEL ISLAND MUNICIPAL IMPROVEMENT DISTRICT **EXHIBIT 4**
PROPOSED 2026-2027
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
Equipment Rental	$19,000
Utilities	$50,000
Payroll and Employee Benefits	$30,000
Total Fund Expenses	**$104,000**
EXCESS REVENUES OVER (Under) EXPENSES	-$104,000
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 2026 - 2027.

BETHEL ISLAND MUNICIPAL IMPROVEMENT DISTRICT **EXHIBIT 4**
PROPOSED 2026-2027
ATTACHMENT #4

Funding Source:	**DWR Subventions**
Reimbursement for prior fiscal year expenses	$200,000
Total Reimbursement	**$200,000**
Current year expenses:	
Engineers	$125,000
Equipment Rental	$2,000
Levee Material	$55,000
Levee Trucking	$90,000
Mitigation Site Maintenance	$7,000
Subventions Repairs and Maintenance	$7,000
Payroll and Employee Benefits	$150,000
Total Fund Budgeted Expenses	**$436,000** *
EXCESS REVENUES OVER (Under) EXPENSES	**-$236,000**
TRANSFER TO GENERAL FUND ACCOUNT TO PARTIALLY REIMBURSE FOR EXPENSES INCURRED	**$200,000**

*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 2026-2027 Subventions Claim for a total of $536,000.

$536,000 minus $28,750 ($2,500 per levee mile) equals $507,250.

Estimated maximum reimbursement for 2026-2027 subventions work is $370,000 ($507,250 x 75%, rounded down); however, the estimated amount available (per DWR) will be $342,478. This amount will be received in FY 27-28.

BETHEL ISLAND MUNICIPAL IMPROVEMENT DISTRICT **EXHIBIT 4**
PROPOSED 2026-2027
ATTACHMENT #5

	Park	
Current year expenses:		
Equipment Rental	$2,000	
Repairs and Maintenance	$15,000	
Security Monitoring	$1,602	
Utilities	$2,500	**
Payroll and Employee Benefits	$16,000	
Total Fund Expenses	**$37,102**	
EXCESS REVENUES OVER (Under) EXPENSES	**-$37,102**	

**These expenses are paid directly from the park checking account, but with a "loan" from the General Fund.
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 2026-2027 OVERALL GENERAL FUND OPERATING REVENUES/EXPENDITURES BY FUNDING SOURCE

	General and Admin	Subventions	Stormwater	Park	Delta Coves	Total
REVENUES:						
Property Taxes	$1,356,000					$1,356,000
Land Lease	$2,500					$2,500
Interest	$4,000					$4,000
Miscellaneous Income	$400					$1,000
TOTAL REVENUES	**$1,362,900**	**$0**	**$0**	**$0**	**$0**	**$1,362,900**
EXPENSES:						
Accounting Fees	$23,500					$23,500
Advertising/Legal Notices	$700					$700
Fees/Licenses/Permits	$12,000					$12,000
Bldg and Yard Maintenance	$10,000					$10,000
Community Outreach	$2,500					$2,500
Contingency Reserve	$5,000					$5,000
County Election Fees	$2,500					$2,500
Drainage and Pumps			$5,000			$5,000
Safety Equip/Uniforms	$3,000					$3,000
Engineers	$75,000	$125,000				$200,000
Equipment Maintenance	$40,000					$40,000
Equipment Purchase	$50,000					$50,000
Equipment Rental	$2,000	$2,000	$19,000	$2,000		$25,000
Equipment Reserves	$100,000					$100,000
Fuel/Oil/Tires	$35,000					$35,000
Insurance	$45,000					$45,000
Judgments/Settlements	$500					$500
Lease/Purchase	$6,000					$6,000
Legal Fees	$36,000					$36,000
Levee Material		$55,000				$55,000
Levee Trucking		$90,000				$90,000
Meals/Entertainment	$1,000					$1,000
Meetings/Seminars	$500					$500
Mitigation Site Maint.		$7,000				$7,000
Office Supplies	$9,000					$9,000
Park Expense				$15,000		$15,000
Postage	$750					$750
Security & Monitoring	$4,998			$1,602		$6,600
Shop Tools & Equipment	$2,000					$2,000
Siren Maintenance	$16,200					$16,200
Subcontractors: Consultants	$70,000					$70,000
Subvention Repairs and Maint.		$7,000				$7,000
Shop Supplies	$10,000					$10,000
Taxes	$1,110					$1,110
Telephone	$17,000					$17,000
Travel	$4,000					$4,000
Utilities	$10,000		$50,000			$60,000
Payroll and Employee Benefits	$422,676	$150,000	$30,000	$16,000	$124,913	$743,589
TOTAL EXPENSES	**$1,017,934**	**$436,000**	**$104,000**	**$34,602**	**$124,913**	**$1,717,449**
NET FUND	**$344,966**	**-$436,000**	**-$104,000**	**-$34,602**	**-$124,913**	**-$354,549**

BETHEL ISLAND MUNICIPAL IMPROVEMENT DISTRICT **EXHIBIT 6**

PROPOSED 2026-2027 GENERAL FUND BASELINE BUDGET WITH EXPENDITURE CATEGORIES

REVENUES:	
Property Taxes	$1,356,000
Land Lease	$2,500
Interest	$4,000
Miscellaneous Income	$400
TOTAL GENERAL FUND REVENUES	**$1,362,900**
EXPENSES:	
Wages and Employee Benefits	
Wages	$455,270
Employer Tax:Social Security	$5,352
Employer Tax: Medicare	$6,654
Employer Tax: SUTA	$833
Worker's Comp. Ins.	$20,361
Health Insurance	$136,393
Retirement	$118,726
Sub Total Wages and Employee Benefits	**$743,589**
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	$7,000
Equioment Reserves	$100,000
Security & Monitoring	$6,600
Siren Maintenance	$16,200
Subcontractors	$70,000
Sub Total Professional and Specialized Services	**$556,800**

Services and Supplies	
Advertising/Legal Notices	$700
Building/Yard Maintenance	$10,000
Equipment Maintenance	$40,000
Equipment Purchase	$50,000
Equipment Rental	$25,000
Fees/Licenses/Permits	$12,000
Fuel/Oil/Tires	$35,000
Levee Material	$55,000
Office Supplies	$9,000
Postage	$750
Shop Supplies	$10,000
Shop Tools/Equipment	$2,000
Sub Total Services and Supplies	**$249,450**
Operation and Maintenance	
Contingency Reserve	$5,000
County Election Fees	$2,500
Insurance	$45,000
Judgments/Settlements	$500
Meals/Entertainment	$1,000
Meetings/Seminars	$500
Office Equipment Lease/Purchase	$6,000
Park Expense	$15,000
Safety Equipment/Uniforms	$3,000
Subvention Repairs/Maintenance	$7,000
Taxes	$1,110
Telephone	$17,000
Travel	$4,000
Utilities	$60,000
Sub Total Operation and Maintenance	**$167,610**
Total General Fund Expenses	**$1,717,449**
EXCESS REVENUES OVER (Under) EXPENSES	**-$354,549**
OTHER FINANCING SOURCES IN SUPPORT OF GENERAL FUND	
Reimbursement from Stormwater Fund	**$0**
Reimbursement from Subventions Fund	**$200,000**
AD Enhanced Levee, Drainage Maint.	**$76,375**
AD Administrative Support	**$49,937**
Reimb from DCV Annual Levy Revenues (Ex. 3, Att. 2)	**$227,091**
Total Other Financing Sources (ADD)	**$553,403**
NET CHANGE IN FUND BALANCE	**$198,854**

BETHEL ISLAND MUNICIPAL IMPROVEMENT DISTRICT **FY 2026-2027** **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	$307,406		$436,183		$743,589
Professional and Specialized Services	$273,498	$36,000	$228,602	$18,700	$556,800
Services and Supplies	$24,950		$224,500		$249,450
Operation and Maintenance	$87,110	$5,500	$75,000		$167,610
TOTAL GENERAL FUND EXPENSES	**$692,964**	**$41,500**	**$964,285**	**$18,700**	**$1,717,449**

BETHEL ISLAND MUNICIPAL IMPROVEMENT DISTRICT **FY 2026-2027** **EXHIBIT 7A**

DEPARTMENT: ADMINISTRATION AND FINANCE

EXPENSES:

Wages and Employee Benefits	
Wages	$185,535
Employer Tax:Social Security	$3,779
Employer Tax: Medicare	$2,690
Employer Tax: SUTA	$319
Worker's Comp. Ins.	$1,418
Health Insurance	$59,841
Retirement	$53,824
Sub Total Wages and Employee Benefits	**$307,406**
Professional and Specialized Services	
Accounting Fees	$23,500
Engineers (see District Engineer)	$75,000
Equipment Reserves	$100,000
Security & Monitoring	$4,998
Subcontractors	$70,000
Sub Total Professional and Specialized Services	**$273,498**
Services and Supplies	
Advertising/Legal Notices	$700
Building/Yard Maintenance	$2,500
Fees/Licenses/Permits	$12,000
Office Supplies	$9,000
Postage	$750
Sub Total Services and Supplies	**$24,950**
Operation and Maintenance	
County Election Fees	$2,500
Insurance	$45,000
Meals/Entertainment	$1,000
Meetings/Seminars	$500
Office Equipment Lease/Purchase	$6,000
Taxes	$1,110
Telephone	$17,000
Travel	$4,000
Utilities	$10,000
Sub Total Operation and Maintenance	**$87,110**
Total General Fund Expenses	**$692,964**

BETHEL ISLAND MUNICIPAL IMPROVEMENT DISTRICT **FY 2026-2027** **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 2026-2027** **EXHIBIT 7C**

DEPARTMENT: DISTRICT ENGINEER

	Admin/Finance	Levee/Mitigation Maintenance	Total
EXPENSES:			
Professional and Specialized Services			
Engineers	$75,000	$125,000	$200,000
Sub Total Professional and Specialized Services	**$75,000**	**$125,000**	**$200,000**
Total General Fund Expenses	**$75,000**	**$125,000**	**$200,000**

(Already included in Admin & Finance and Public Works)

BETHEL ISLAND MUNICIPAL IMPROVEMENT DISTRICT **FY 2026-2027** **EXHIBIT 7D**

DEPARTMENT: PUBLIC WORKS

EXPENSES:	Levee/Mitigation Maintenance	Drainage	Parks	Delta Coves	Shop	Total
Wages and Employee Benefits						
Wages	$91,183	$18,236	$13,774	$74,371	$72,170	$269,734
Employer Tax:Social Security			$854	$276	$443	$1,573
Employer Tax: Medicare	$1,322	$265	$234	$1,078	$1,064	$3,963
Employer Tax: SUTA	$145	$29	$79	$118	$144	$515
Worker's Comp. Ins.	$7,012	$1,402	$1,059	$3,920	$5,550	$18,943
Health Insurance	$26,966	$5,393		$24,962	$19,231	$76,552
Retirement	$23,372	$4,675		$20,188	$16,668	$64,903
Sub Total Wages and Employee Benefits	**$150,000**	**$30,000**	**$16,000**	**$124,913**	**$115,270**	**$436,183**
Professional and Specialized Services						
Drainage/Pump Maintenance		$5,000				$5,000
Engineers (see District Engineer)	$125,000					$125,000
Levee Trucking	$90,000					$90,000
Security & Monitoring			$1,602			$1,602
Mitigation Site Maintenance	$7,000					$7,000
Sub Total Professional and Specialized Services	**$222,000**	**$5,000**	**$1,602**		**$0**	**$228,602**
Services and Supplies						
Building/Yard Maintenance					$7,500	$7,500
Equipment Maintenance					$40,000	$40,000
Equipment Purchase					$50,000	$50,000
Equipment Rental	$2,000	$19,000	$2,000		$2,000	$25,000
Fuel/Oil/Tires					$35,000	$35,000
Levee Material	$55,000					$55,000
Shop Supplies					$10,000	$10,000
Shop Tools/Equipment					$2,000	$2,000
Sub Total Services and Supplies	**$57,000**	**$19,000**	**$2,000**		**$146,500**	**$224,500**
Operation and Maintenance						
Park Expense			$15,000			$15,000
Safety Equipment/Uniforms					$3,000	$3,000
Subvention Repairs/Maintenance	$7,000					$7,000
Utilities		$50,000				$50,000
Sub Total Operation and Maintenance	**$7,000**	**$50,000**	**$0**		**$3,000**	**$75,000**
Total General Fund Expenses	**$436,000**	**$104,000**	**$19,602**	**$124,913**	**$264,770**	**$964,285**

BETHEL ISLAND MUNICIPAL IMPROVEMENT DISTRICT **FY 2026-2027** **EXHIBIT 7E**

DEPARTMENT: EMERGENCY PREPAREDNESS

EXPENSES:

Professional and Specialized Services	
Community Outreach (Web site)	$2,500
Siren Maintenance	$16,200
Sub Total Professional and Specialized Services	**$18,700**
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	**$18,700**