2014/15 Operating & Capital Budgets

MERCED IRRIGATION DISTRICT

WATER & POWER

Approved:

July 2, 2014

744 W. 20th Street

Merced, CA 95340

209.722-5761

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MERCED IRRIGATION DISTRICT
2014/15 OPERATING & CAPITAL BUDGETS

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MERCED IRRIGATION DISTRICT

2014/15 OPERATING & CAPITAL BUDGETS

DIRECTORS

TIM PELLISSIER - PRESIDENT
DAVID LONG – VICE PRESIDENT, SECRETARY
SCOTT KOEHN KEVIN GONZALVES BILLY PIMENTEL

OFFICERS

JOHN SWEIGARD……..GENERAL MANAGER
PHILLIP R. MCMURRAY…….....GENERAL COUNSEL
BRYAN KELLY.....DEPUTY GENERAL MANAGER, WATER RESOURCES
HICHAM ELTAL……..DEPUTY GENERAL MANAGER, WATER SUPPLY
DON OUCHLEY…….....DEPUTY GENERAL MANAGER, ENERGY RESOURCES
JENNIFER CARTER……DIRECTOR OF ADMINISTRATIVE SERVICES
BRET THEODOZIO…….....DIRECTOR OF PARKS & RECREATION
BRIAN STUBBERT……CHIEF FINANCIAL OFFICER

MERCED IRRIGATION DISTRICT
RESOLUTION NO. 2014-24

ADOPTION OF CONSOLIDATED 2014-2015 OPERATING AND CAPITAL BUDGET

WHEREAS, the Merced Irrigation District ("District") serves and delivers water and electric power within the County of Merced, and owns and operates a parks enterprise and a hydroelectric facility in the County of Mariposa; and

WHEREAS, the Board of Directors ("Board") of the District recognizes the importance of delivering the District's water and energy resources to its customers in an efficient, safe and effective manner; and

WHEREAS, it is necessary to expend funds to pay wages, purchase materials and supplies, contract for services, repair, replace and construct facilities, acquire equipment and pay for other expenses; and

WHEREAS, establishment of a budget for approved expenditures is an integral part of a strong financial management and internal control program, and the Board desires to continue to exercise its financial and fiduciary responsibility to its constituents; and

WHEREAS, the Merced Irrigation District is currently operating under a continuing spending authority, specifically Merced Irrigation District Resolution No. 2014-15 "2014/15 Continued Spending Authorization", pending adoption of the 2014/15 Operating and Capital Budget(s); and

WHEREAS, at its January 9, 2014 meeting, the District's Finance and Administration Committee ("FAC") received and reviewed staff's proposed, and subsequently revised operating and capital budgets necessary to operate, maintain and improve the District's facilities in 2014/15; and

WHEREAS, after its January 21, 2014 meeting, the Board of Directors determined the third year of severe drought would significantly reduce the available surface water and declared a drought emergency on February 4, 2014 (see resolution No. 2014-04); and

WHEREAS, because of the lack of sufficient surface water, and its effects on the District's Budget, at its February 4, 2014 meeting, the Board of Directors directed a Proposition 218 process to determine the feasibility of a water rate increase and a standby fee increase; and

WHEREAS, at a special meeting of the Board of Directors on April 18, 2014, after having considered the cost of service study and comments from the public thereto, the Board adopted a water rate of $100.67 for the 2014 irrigation season.

WHEREAS, staff has made appropriate changes to the 2014/15 budget, and the Board has reviewed and considered the most recently proposed 2014/15 Operating and Capital Budgets, which were submitted at the May 1, 2014 Board Meeting, and a copy of which is filed with the Secretary for the Board, and considers the proposed budget level of expenditures necessary and appropriate to operate, maintain and improve the District operations and facilities in 2014/15; and

NOW, THEREFORE, BE IT RESOLVED THAT:

1. The facts contained in the recitals above are true and correct, and the Board so finds and determines.

2. Merced Irrigation District's 2014/2015 Operating and Capital Budgets are adopted as submitted at the May 1, 2014 Board meeting.

3. The Board of Directors is responsible for establishing the District's annual Fee Schedule, recognizing that it is necessary to periodically review and make modifications to reflect current pricing and costs. The fees are to become effective retroactive to January 1, 2014, with the exception of the water rate. The Fee Schedule is an integral part of the District's annual budget and is presented for adoption as as presented with the Merced Irrigation District's 2014/2015 Operating and Capital Budgets as submitted at the May 1, 2014 Board meeting

4. It is recognized that budgets are a guide and estimate for future events and that circumstances change over time. As a result, the General Manager is authorized to transfer funds between expense categories, excepting capital accounts, to meet operating needs while remaining within the authorized levels for total operating expense requirements.

5. The Board authorizes the General Manager to employ less than the number of employees approved by roster by classification, while still accomplishing the District's goals and missions.

6. Quarterly reports of the actual expenditures compared to budgeted expenditures shall be provided to the Board, including revenue and expense impacts or trends that would cause the approved total expense level to be exceeded. The Board will consider additional funding or budget requests during the year based on requirements.

PASSED AND ADOPTED by the Board of Directors of the Merced Irrigation District this 3rd day of June 2014, by the following vote:

Ayes:	Directors:	Gonzalves, Koehn, Long, Pellissier, Pimentel
Noes:	Directors:	None
Abstain:	Directors:	None
Absent:	Directors:	None

Tim Pellissier
President
Merced Irrigation District

Dave Long
Vice President/Secretary
Merced Irrigation District

MERCED IRRIGATION DISTRICT
2014/15 FEE SCHEDULE

WATER OPERATIONS

Water / Parcel / Administration Fees

	2014/15 Fee	Unit
Stand-By Fee (Minimum of $24.00 Per Year)	$24.00	Per Acre per Year
Or Reduced Stand-By Fee (Minimum of $8.00 Per Year)	$8.00	Per Acre per Year
Water Use Fee	$30.00	Per Irrigator per Year
Small Parcel Buyout (Under 10 Acres)	$50.00	Per Parcel
Fee to Buy Back Into District	$50.00	Per Parcel

Irrigation Fees

Surface Water Fees (5.0 Acres and Above)		
Water Usage (Minimum of $37.50 per Irrigation)	$75.00	Per Acre Foot (was $23.25)
Supplement Water Supply Pool Program		
Water Usage	$110.00	Per Acre (or portion of) Per Year
Sphere of Influence Fees ("SOI") (Out of District)		
Sphere of Influence Base Water Price (Drought) [A]	TBD	Per Acre Foot
Sphere of Influence Base Water Price (Normal Year) [A]	TBD	Per Acre Foot
+ Additional Charge Per Electric Boost (Maximum 2 Boosts) [A]	TBD	Per AF per Boost
El Nido – Preseason Mariposa Creek Water	$20.00	Per Acre Foot
Out of Season Pump Usage Fees		
Out of Season Pump Usage (Irrigation)	73.25	Per Acre Foot (was $30)
Minimum Charge	$25.00	Per Use
After Hours Pump Turn On / Turn Off	$90.00	Per 2 Hour Block

Other Water Charges and Fees

Water Wheeling (Irrigation)		
Water Wheeling	$60.00	Per Day

Non-Agriculture Water Usage	2014/15 Fee	Unit
Refundable Damage Deposit	$1,000.00	Per Site
Water Usage Fee	$200.00	Per Acre Foot
Municipal and Industrial Water Usage (Gravity)	$125.00	Per Acre Foot
Release of Recorded Lien	$11.00	Per Lien
County Collections Processing Fee	$15.00	Per APN
Interest Rate on Overdue Water and Standby Fees	1%	Per Month

Non-Refundable Engineering Fees
Agreement Fees

Agreement		
Quitclaim Deed	$300.00	Per Deed
Easement Deed	$300.00	Per Deed
Construction Agreement	$300.00	Per Agreement
Deferment of Construction Agreement	$300.00	Per Agreement
Supplements to Master Agreement	$125.00	Per Supplement
Other Standard Agreements	$300.00	Per Agreement
Subdivision Drainage Agreement	$300.00	Per Agreement
Deferred Fee Subdivision Drainage Agreement	$300.00	Per Agreement
Non-Exclusive Pipeline License Agreement	$265.00	Per Agreement
Non-Exclusive Driveway License Agreement	$265.00	Per Agreement
Non-Exclusive Filtration Backflush Agreement	$265.00	Per Agreement
Marginal Lands Agreement	$265.00	Per Agreement
Non-Standard Agreements	$65.00	Per Hour
Temporary Portable Pump Agreement (Irrigation)	$500.00	Per Agreement
Temporary Pipe Crossing Agreement (Irrigation)	$500.00	Per Agreement
Non-Exclusive Fence and Gates License Agreement	$500.00	Per Agreement

Encroachment Applications

Encroachment Type		
Storm Discharge	$1,600.00	Per Application
Utility Crossing (Includes All Wet & Dry Utilities, Except Individual Service Lines)	$4,700.00	Per Application
Individual Service Line Utility Crossings	$50.00	Per Crossing
Facility Relocation / Pipelining / Lining Project	$4,700.00	Per Application
No Current Work – Deferment	$1,200.00	Per Application
Public Bridge	$2,400.00	Per Application

Engineering Service Application Fees
Project Type

	2014/15 Fee	Unit
New Delivery [B]		
Construction Inspection	$100.00	Lump Sum
Standards Compliance Review	$200.00	Lump Sum
Traveling Screen Installation [B]		
Construction Inspection	$100.00	Lump Sum
Standards Compliance Review	$210.00	Lump Sum
Rotating Drum Screen [B]		
Construction Inspection	$100.00	Lump Sum
Standards Compliance Review	$210.00	Lump Sum
Pipeline/Canal/Lateral Relocation/Replacement [C]		
Construction Inspection	$610.00	Minimum + $65/hour over 8 hours
Standards Compliance Review	$630.00	Lump Sum
Driveway Crossing Design [C]		
Construction Inspection	$100.00	Lump Sum
Standards Compliance Review	$210.00	Lump Sum

Engineering Service Fees for Non Standard Ag/Urban Projects

Senior Engineer Rate	$85.00	Per Hour
Associate Engineer Rate	$65.00	Per Hour
Engineering Technician Time	$55.00	Per Hour
Vehicle Mileage Rate	Current IRS Rate	Per Mile

Other Engineering Fees

Plans and Specifications	Varies by Project	
Plus Postage and Handling	$10.00	Per Mailing
Reproduction of Maps and Drawings		
"D" Size (24" X 36")	$7.00	Per Copy
"E" Size (36" X 48")	$10.00	Per Copy
District Map ("E" Size, Trimmed)	$5.00	Per Map

STORM DRAINAGE FEES

Annual Storm Drainage Assessment

Residential Lots (1 Acre or Less)	$12.30	Per Residential Unit
Commercial Property	$126.76	Per Impermeable Acre

Storm Drainage Hook-Up Fee

Residential Lots (1 Acre or Less)	$205.00	Per Lot
Commercial Property – The Greater of Either:	$205.00	Per Lot
Or	$2,113.00	Per Impermeable Acre

ELECTRIC SERVICES FEES

Electric Service Rate Schedules

(Please refer to individual rate schedules for detailed rate information)

AG-2	Agricultural	0 – 199 KW
EGS-2	Commercial/Small Industrial	0 – 35 KW
MD-4	Municipal	35 – 499 KW
MD-3	Municipal	500 – 999 KW
ED-4	Commercial/Industrial	35 – 499 KW
ED-3V	Commercial/Industrial	200 – 499 KW
ED-3	Commercial/Industrial	500 – 999 KW
ED-2	Commercial/Industrial	1000 KW and Above
ED-2P	Commercial/Industrial	1000 KW and Above
RES2	Residential [E]	
LSC	Streetlighting – Customer Owned	
LSC-1	Streetlighting – District Owned	
MEF	Flat Rate Service – Non-Metered Loads	
IRC	Investment Recovery Charge	
NEM	Net Energy Metering	

Care Program Income Limits (Effective 6/1/2009)

Household Size	Care Income Limit
1 to 2	$30,500.00
3	$35,800.00
4	$43,500.00
5	$50,600.00
6	$58,000.00
Each Additional	$7,400.00

Customer Service Charges and Fees

	2014/15 Fee	Unit
Billing Items		
Minimum Deposit – Residential	$200.00	Per Account
Minimum Deposit – Commercial / Industrial	$400.00	Per Account
Due Date for Electric Bills	20	Day
Billing Delinquent Charge	1.5%	Per Month
Maximum Credit / Debit Card Payment Amount	$2,000.00	Per Month/Per Customer
Telephone Payment Convenience Fee	$5.00	Per Payment
Dishonored Check Charge	$25.00	Per Check
Credit Card Chargeback Fee	$25.00	Per Chargeback
Other Customer Service Fees		
Disconnection Processing Fee (charged when work order generated)	$20.00	Per Incident
Disconnection Fee – At Power Source	$125.00	Per Disconnect
Reconnection Fee At Power Source	$125.00	Per Reconnect
Service Restoration Fee – At Meter		
During Regular Posted Hours	$45.00	Per Reconnect
Same Day – During Regular Posted Hours	$75.00	Per Reconnect
Outside Regular Posted Hours (Request Submitted after 3:00pm)	$225.00	Per Reconnect
Meter Re-Read	$30.00	Per Read
Meter Test Charge	$45.00	Per Test
Broken or Damaged District Equipment		
Meter – Residential	$92.00	Per Meter
Meter – Commercial / Industrial [A]	TBD	Meter-Specific
Special Ring	$17.00	Per Ring
Pad Lock	$9.50	Per Lock
Tampering Service Charge	$200.00	Per Occurrence

Other Electric Services Charges and Fees

Billing Items		
Temporary Service Charge (see Rule 13)[A]	TBD	Project-Specific
Permanent Service Charge for Metered Pedestals (Single Phase)		
Connection Charge	$200.00	Per Meter
Cable Charge	$2.00	Per Foot of Cable
Streetlight Connection Charge	$125.00	Per Connection Point

	2014/15 Fee	Unit
Engineering / Inspection Fees		
Service Trench Re-Inspection	$125.00	Per Re-Inspection
Composite Drawing Charge – Residential	$75.00	Per Service
Form B Charge – Residential	$10.00	Per Service
Composite Drawing and Form B Charge – Commercial [A]	TBD	Project – Specific
Extension Allowance for Line Extensions		
Residential	$1,500.00	Per Residential Dwelling Unit
Commercial	$400.00	Per Estimated Peak KW
Industrial	$450.00	Per Estimated Peak KW
Agricultural		
Pumping	$80.00	Per Connected HP
Other Ag Uses	$275.00	Per Connected HP/Peak KW

MISCELLANEOUS FEES

Notary Fee (Non-District Matters)	$10.00	Per Notarization
APN Printout	$25.00	Per Printout
EIA-412 Report (Energy Information Admin)	$10.00	Per Report
MID History Book	$8.00	Per Book
Copying Fee (8 ½ X 11 – Single Side)	$0.25	Per Copy
Copying Fee (8 ½ X 11 – Duplexed)	$0.40	Per Copy
Copying Fee (Oversized Copy or Folding)	$1.00	Per Copy
MID Board of Directors Meeting Information (Hardcopy)	$20.00	Per Year
MID Board of Directors Meeting Information (Electronic)	$10.00	Per Year

A – To Be Determined
B – Designed by a Certified Irrigation Designer
C - MID Facilities to be Surveyed by a Qualified Professional Land Surveyor Licensed by the State of California and Designed/Engineered by a Qualified Engineer Licensed by the State of California D – Senior Citizen is Age 62+
E – Low Income (CARE) and Medical Baseline (MED) Discounts Are Available For Qualified Applicants

2014/15 LAKES & PARKS RATES & POLICIES

Annual Permit Fees (Decals): *(Available & Valid 12/15/13)*		**2014/15 Rates**
• Annual Vehicle Access Permit	Regular	$90.00
	Active Military / Senior	$75.00
• Annual Boat / Trailer Access & Lake Permit	Regular	$80.00
	Active Military / Senior	$65.00
• Annual 2nd Vehicle / Boat Access Permit		$40.00
• Annual Cabin Boat / Trailer Access & Lake Permit		$130.00
• Annual Pet Access Permit (per animal)		$34.00
• Annual PERMIT Replacement Fee		$5.00

RV Park and Camping Fees: *(All RV/Camp Rates are charged per Night)*

• Daily RV Park Site Fee *(w/hookups)* Low Season *Sept 16 – May 15*	Regular	$28.00
	Active Military / Senior	$25.00
High Season *May 16 – Sept 15*	Regular	$34.00
	Active Military / Senior	$31.00
• Extended Stay – Daily RV Site Fee *(w/hookups)* Low Season *Sept 16 – May 15*		$18.00
High Season *May 16 – Sept 15*		$26.00

*(Extended Stay Rates apply to stays **longer** than 7 consecutive nights (ie: 8 night Minimum) – 60 day Maximum)*

• Daily Basic Camp Site Fee Low Season *Sept 16 – May 15*	Regular	$22.00
	Active Military / Senior	$19.00
High Season *May 16 – Sept 15*	Regular	$25.00
	Active Military / Senior	$22.00
• Daily RV & Campsite Second Vehicle Fee *(max occupancy is 8 persons / site)*		$8.00

2014/15 LAKES & PARKS RATES & POLICIES

		2014/15 Rates
Park & Lake Day-Use Fees:		
• Daily Motor Vehicle Entry / Use Fee	Regular	$8.00
	Active Military / Senior	$7.00
• *Boat Club and Houseboat Visitors*	(Charge is ***per Night***)	$8.00
(A ***Weekly Pass*** (sold at the Daily Rate) is available to pre-registered visitors of Boat Club Residents as specified in the MID Park's Boat Club Visitors Rules and Policies)		
• Daily Bicycle/Motorcycle Entry / Use Fee	*(2 person maximum)*	$3.00
• Daily Boat / Trailer Entry / Use Fee	Regular	$7.00
	Active Military / Senior	$6.00
• Daily Pet Entry / Access Fee (per animal)		$4.00
• Small Pavilion / Event Facilities Use Fee	*(Reserved for Exclusive Use)*	$75.00
• Large Pavilion / Event Facilities Use Fee	*(Reserved for Exclusive Use)*	$125.00
• Barbecue Pit and Barbecue Wagon	*(Available at McSwain & Barrett Cove)*	
Park-Model Cottage Accommodations:	*(Available @ Barrett Cove & McSwain Campgrounds for 2014)*	
• Daily Park-Model Rental Rate	Low Season *Sept 16 – May 15*	$110.00
4 Person Model (maximum occupancy)	High Season *May 16 – Sept 15*	$135.00
• Daily Park-Model Rental Rate	Low Season *Sept 16 – May 15*	$130.00
6 Person Model (maximum occupancy)	High Season *May 16 – Sept 15*	$155.00
Supplemental & Special Event Rates:		
• Reservation Cancellation / Change Fee		$10.00
Houseboat Permit Fees:		
• NEW Houseboat Permit Initial Purchase Fee		$10,000.00
• Annual Lake Houseboat Permit Renewal Fee		$625.00
• Houseboat Permit Transfer Fee		$500.00

MERCED IRRIGATION DISTRICT

2014/15 OPERATING & CAPITAL BUDGETS

FUND LISTING

101 - **Water Resources Fund** records revenue and expense associated with the delivery of irrigation water to the District's member-farmers.

102 - **Parks & Recreations Fund** records revenue and expense associated with the public's visitation to the District's various recreational facilities.

103 - **Hydroelectric Fund** records revenue and expense associated with the generation of hydroelectricity at the District's various plants.

104 - **Energy Resources Fund** records revenue and expense associated with industrial, commercial, agricultural and residential delivery of retail electricity.

105 - **Drainage District Fund** records revenue and expense associated with industrial, commercial, agricultural and residential hookup to the District's storm drainage system.

201 - **General Operations Fund** was established to capture administrative overhead expense and allocate that expense to the various District enterprises.

Consolidated Financial Statements

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MERCED IRRIGATION DISTRICT
Budget 2014/15

All Funds Consolidated (Excluding FERC)

	2014/15 BUDGET
Water Revenue Total	**$ 22,748,387**
Parks Revenue Total	**1,182,150**
Hydro Revenue Total	**2,221,433**
Energy Revenue Total	**54,850,386**
Storm Drain Revenue Total	**265,123**
Other Revenue Total	**2,537,710**
Total Revenue	**83,805,190**
EXPENDITURE DETAIL	
Wages & Employee Benefits Total	**18,791,212**
Outside Services	**5,128,498**
Operating Services & Supplies Total	**5,639,923**
Electricity - Wells / Boosters Total	**2,875,476**
Public Purpose Program Total	**1,484,181**
Cost of Power Total	**35,157,071**
Other Expenses Total	**653,261**
Interest Expense Total	**4,196,905**
Depreciation Expense Total	**4,960,376**
Amortization Expense Total	**168,915**
Other Expenses Total	**(558,852)**
TOTAL CASH RELATED EXPENSE	**$ 69,170,770**
TOTAL INTEREST, TAXES, DEPRECIATION & AMORTIZATION	**$ 9,326,196**
TOTAL EXPENSE	**$ 78,496,966**
CHANGE IN NET POSITION	**$ 5,308,224**

Note: This budget has been adjusted from the Draft Budget and sub sequential presentation based on the Board approved rate reductions and Water Transfers/Deferred Revenue.

Note: The Hydroelectric project will transition from PG&E to MID on July 1, 2014. This represents the first three months of this budget being the responsibility of PG&E, while the remaining nine month of the budget will be the responsibility of MID.

MERCED IRRIGATION DISTRICT
Budget 2014/15

All Funds Consolidated (Excluding FERC)

	2014/15 BUDGET
REVENUE DETAIL	
WATER REVENUE	
In-District Water Revenue	$ 8,116,930
Supplemental Water Supply Program	3,080,000
Standby Fee Revenue	3,150,000
Other Water Resources Revenue	62,400
Mini Hydro Energy Revenue	144,800
Water Transfers/ Deferred Revenue	8,100,000
M&I Water Sales	94,257
Water Revenue Total	**22,748,387**
PARKS REVENUE	
Parks Visitor Entry	257,700
Boat Use / Launch	63,300
Parks Annual Vehicle Permits	66,400
Parks Annual Boat Permits	30,500
Parks Annual Pet Permits	6,750
Houseboat Permits	150,000
Houseboat Transfers	2,500
Parks Basic Campsite	134,200
Parks RV Campsite	418,350
Park Model Campsite	40,600
Other Parks Revenue	9,350
Discounts	(27,300)
Promo	29,800
Parks Revenue Total	**1,182,150**
HYDRO REVENUE	
Energy Revenue	972,612
Capacity Revenue	962,920
RPS Revenue	285,902
Hydro Revenue Total	**2,221,433**

Note: This budget has been adjusted from the Draft Budget and sub sequential presentation based on the Board approved rate reductions and Water Transfers/Deferred Revenue.

Note: The Hydroelectric project will transition from PG&E to MID on July 1, 2014. This represents the first three months of this budget being the responsibility of PG&E, while the remaining nine month of the budget will be the responsibility of MID.

MERCED IRRIGATION DISTRICT
Budget 2014/15

All Funds Consolidated (Excluding FERC)

	2014/15 BUDGET
ENERGY REVENUE	
Electric Revenue	391,622
Commercial Electric Revenue	12,828,189
Industrial Electric Revenue	14,862,916
Municipal Electric Revenue	6,049,066
Residential Electric Revenue	8,329,094
Public Street & Highway Lights	230,258
Agriculture - Demand Charge	96,844
Commercial - Demand Charge	2,174,277
Industrial - Demand Charge	2,661,712
Municipal - Demand Charge	1,417,243
Greenhouse Gas Allowance	1,860,000
Reactive Charge	1,788
Wind Energy Resale	430,579
Electrical Power Factor	9,346
Customer Services Revenue	820,455
Contract Credits	(189,996)
Operational Service Revenue	630,504
System Utilities Revenue	728,446
Other Energy Resource Revenue	71,302
Public Purposes Revenue	1,446,741
Energy Revenue Total	**54,850,386**
STORM DRAIN REVENUE	
Assessment Fees	265,123
Storm Drain Revenue Total	**265,123**
OTHER REVENUE	
Rentals & Leases	7,500
Engineering Service Charges	27,144
Contract Services Revenue	53,832
Administrative Fees	99,180
Interest on Customer Accounts	89,160
Interest/Dividend Revenue	183,300
Interest on Trust Accounts	35,094
Taxes - County	2,040,000
Miscellaneous Revenue	2,500
Other Revenue Total	**2,537,710**
Total Revenue	**83,805,190**

MERCED IRRIGATION DISTRICT
Budget 2014/15

All Funds Consolidated (Excluding FERC)

	2014/15 BUDGET
EXPENDITURE DETAIL	
WAGES / EMPLOYEE BENEFITS	
WAGES	
Wages - Regular	10,999,938
Wages - Overtime	692,889
Wages Total	**11,692,827**
EMPLOYEE BENEFITS	
Sick Leave	406,964
FICA Tax (Employer)	893,094
Group Health/Life/Other Insurance	2,668,653
Retiree's Insurance	316,025
PERS	2,052,801
Deferred Comp	64,366
Unemployment Benefits	69,405
Worker's Comp Insurance	425,177
Other Employee Benefits	201,899
Employee Benefits Total	**7,098,385**
Wages & Employee Benefits Total	**18,791,212**
OUTSIDE SERVICES	
Outside Services	3,411,998
Legal Services	1,671,300
Temporary Labor	45,200
Outside Services Total	**5,128,498**
OPERATING SERVICES/SUPPLIES	
Advertising	171,340
Safety/DOT/Minor WC	32,009
Recruiting Expense	48,500
Sponsorships	21,500
Telephone & Data Communication	345,347
Staff Development (Training, Seminar, Travel)	131,293
Meetings & Related Travel	54,554
Employee Relations	19,097
Dues, Fees, Permits, Membership	873,150
Bank Charges	82,800
Postage Expense	83,817

MERCED IRRIGATION DISTRICT
Budget 2014/15

All Funds Consolidated (Excluding FERC)

	2014/15 BUDGET
Property & Liability Insurance	777,897
General Supplies	105,892
Janitorial Supplies	27,627
Small Equipment & Tools	60,594
Software/Licenses	285,563
Office/Computer Equipment <$5,000	100,250
Safety Equipment	58,880
Chemicals/Pesticides	252,846
Water Treatment Supplies	13,704
Building Materials	176,288
Electrical Materials	18,032
Welding Materials	27,151
Delivery Gates	42,500
Fuel & Oil	685,281
Maintenance - Auto	160,277
Maintenance - Pumps & Wells	32,300
Maintenance - Buildings & Grounds	116,507
Maintenance - Tools & Equip	357,110
Maintenance - Ramp & Floating RR	3,600
Rentals & Leases	102,086
Utilities(Gas, Water, Electricity, Garbage)	372,128
Operating Service & Supplies Total	**5,639,923**
ELECTRICITY - WELLS / BOOSTERS	
Electricity - Wells	2,638,751
Electricity - Boosters/Pumps	236,725
Electricity - Wells / Boosters Total	**2,875,476**
PUBLIC PURPOSE PROGRAM	
PP-Energy Efficiency Programs	375,000
PP-Low Income Assist Programs	588,500
PP-Renewable Resource & Tech	450,000
PP-Admin Fee	70,681
Public Purpose Program Total	**1,484,181**

MERCED IRRIGATION DISTRICT
Budget 2014/15

All Funds Consolidated (Excluding FERC)

	2014/15 BUDGET
COST OF POWER	
COST OF POWER - POWER COST ADJUSTMENT	
TID - Energy Rate	24,272,262
TID - Energy Price Adder	3,996,860
Purchased Power Swaps	(377,145)
Power-Consulting, Fees, Other	95,100
TID Transmission Service	1,803,024
TID - TX Congestion Charge	864,311
TID - Planning Reserve	430,743
Cost of Power - PCA Total	**31,085,155**
COST OF POWER - ENVIRONMENTAL	
Greenhouse Gas	2,400,000
Renewable Portfolio Standard	463,862
WAPA - Purchased Power	493,035
Wind Energy Purchase	715,019
Cost of Power - Environmental Total	**4,071,916**
Cost of Power Total	**35,157,071**
OTHER EXPENSES	
Bond Trustee Fees	9,261
Bond Cost of Issuance	400,000
Mariposa Co Annual Payment	100,000
Bad Debt Expense	144,000
Other Expenses Total	**653,261**
INTEREST EXPENSE	
Interest on Bonds	4,033,589
Interest - Bond Premium/Discount	(86,760)
Interest - Deferred Refunding	250,076
Interest Expense Total	**4,196,905**
DEPRECIATION EXPENSE	
Depreciation Expense	4,960,376
Depreciation Expense Total	**4,960,376**

Note: In order to better represent the two components of cost of power you will notice a small formatting change in the Cost of Power section for the expenses. The budget amounts remain unchanged.

MERCED IRRIGATION DISTRICT
Budget 2014/15

All Funds Consolidated (Excluding FERC)

	2014/15 BUDGET
AMORTIZATION EXPENSE	
Amortization Expense	13,980
Amort Exp - Bond Insurance	97,083
Amort Exp - Bond Premium/Discount	57,852
Amortization Expense Total	**168,915**
OTHER EXPENSES	
Inter-Dept Vehicle & Equipment Credit	(6,900)
Inter-Dept Materials	24
Inter-Dept Materials Credit	(24)
Inter-Fund Labor	16,032
Inter-Fund Labor Credit	(26,820)
Inter-Fund Overhead	6,408
Inter-Fund Overhead Credit	(10,728)
Inter-Fund Vehicle & Equipment	31,292
Inter-Fund Vehicle & Equipment Credit	(45,144)
Inter-Fund Materials	890
Inter-Fund Materials Credit	(2,220)
Inter-Fund Admin Fee	8,566
Inter-Fund Admin Fee Credit	(10,200)
Inter-Fund Rent (Permission Fees)	(10,200)
Allocation - G&A Gen Ops	4,387,622
Allocation - G&A Gen Mgmt/Dir	102,929
Allocation - G&A (Contra)	(5,000,379)
Other Expenses Total	**(558,852)**
TOTAL CASH RELATED EXPENSE	**$ 69,170,770**
TOTAL INTEREST, TAXES, DEPRECIATION & AMORTIZATION	**$ 9,326,196**
TOTAL EXPENSE	**$ 78,496,966**
CHANGE IN NET POSITION	**$ 5,308,224**

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Water Resources

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MERCED IRRIGATION DISTRICT
Budget 2014/15
Fund 101
Water Resources

	2014/15 BUDGET
REVENUE DETAIL	
WATER REVENUE	
In-District Water Revenue	$ 8,116,930
Supplemental Water Supply Program	3,080,000
Standby Fee Revenue	3,150,000
Other Water Resources Revenue	62,400
Mini Hydro Energy Revenue	144,800
Water Transfers/ Deferred Revenue	8,100,000
M&I Water Sales	94,257
Water Revenue Total	**22,748,387**
OTHER REVENUE	
Engineering Service Charges	24,996
Contract Services Revenue	53,832
Administrative Fees	9,000
Interest on Customer Accounts	43,440
Interest/Dividend Revenue	40,860
Interest on Trust Accounts	108
Taxes - County	2,040,000
Other Revenue Total	**2,212,236**
Total Revenue	**24,960,623**
EXPENDITURE DETAIL	
WAGES / EMPLOYEE BENEFITS	
WAGES	
Wages - Regular	4,943,897
Wages - Overtime	344,397
Wages Total	**5,288,294**
EMPLOYEE BENEFITS	
Sick Leave	219,000
FICA Tax (Employer)	404,553
Group Health/Life/Other Insurance	1,314,512

Note: This budget has been adjusted from the Draft Budget and sub sequential presentation based on the Board approved rate reductions and Water Transfers/Deferred Revenue.

MERCED IRRIGATION DISTRICT
Budget 2014/15
Fund 101
Water Resources

	2014/15 BUDGET
Retiree's Insurance	144,421
PERS	895,826
Deferred Comp	28,920
Unemployment Benefits	38,100
Worker's Comp Insurance	291,050
Other Employee Benefits	73,800
Employee Benefits Total	**3,410,182**
Wages & Employee Benefits Total	**8,698,476**
OUTSIDE SERVICES	
Outside Services	2,217,619
Legal Services	1,400,000
Temporary Labor	35,000
Outside Services Total	**3,652,619**
OPERATING SERVICES/SUPPLIES	
Advertising	7,300
Safety/DOT/Minor WC	12,890
Recruiting Expense	7,000
Telephone & Data Communication	132,106
Staff Development (Training, Seminar, Travel)	45,700
Meetings & Related Travel	4,350
Employee Relations	4,760
Dues, Fees, Permits, Membership	343,444
Postage Expense	1,460
Property & Liability Insurance	346,320
General Supplies	22,490
Janitorial Supplies	7,200
Small Equipment & Tools	21,442
Office/Computer Equipment <$5,000	20,250
Safety Equipment	29,200
Chemicals/Pesticides	241,246
Water Treatment Supplies	1,000
Building Materials	118,698
Electrical Materials	8,580
Welding Materials	23,400

MERCED IRRIGATION DISTRICT
Budget 2014/15
Fund 101
Water Resources

	2014/15 BUDGET
Delivery Gates	42,500
Fuel & Oil	542,093
Maintenance - Auto	119,152
Maintenance - Pumps & Wells	20,000
Maintenance - Buildings & Grounds	18,000
Maintenance - Tools & Equipment	233,358
Rentals & Leases	18,684
Utilities(Gas, Water, Electricity, Garbage)	72,953
Operating Service & Supplies Total	**2,465,576**
ELECTRICITY - WELLS / BOOSTERS	
Electricity - Wells	2,620,000
Electricity - Boosters/Pumps	236,725
Electricity - Wells / Boosters Total	**2,856,725**
OTHER EXPENSES	
Bond Trustee Fees	48
Mariposa Co Annual Payment	100,000
Other Expenses Total	**100,048**
INTEREST EXPENSES	
Interest on Bonds	151,332
Interest - Bond Premium/Discount	3,972
Interest - Deferred Refunding	23,534
Interest Expense Total	**178,838**
DEPRECIATION EXPENSE	
Depreciation Expense	1,410,756
Depreciation Expense Total	**1,410,756**
OTHER EXPENSES	
Inter-Dept Vehicle & Equipment Credit	(6,900)
Inter-Dept Materials	24
Inter-Dept Materials Credit	(24)
Inter-Fund Labor Credit	(26,820)

MERCED IRRIGATION DISTRICT
Budget 2014/15
Fund 101
Water Resources

	2014/15 BUDGET
Inter-Fund Overhead Credit	(10,728)
Inter-Fund Vehicle & Equipment Credit	(42,144)
Inter-Fund Materials Credit	(2,220)
Inter-Fund Admin Fee Credit	(10,200)
Inter-Fund Rent (Permission Fees)	(991,026)
Allocation - G&A Gen Ops	2,194,512
Other Expenses Total	**1,104,474**
TOTAL CASH RELATED EXPENSE	**$ 18,877,918**
TOTAL INTEREST, TAXES, DEPRECIATION & AMORTIZATION	**$ 1,589,594**
TOTAL EXPENSE	**$ 20,467,512**
CHANGE IN NET POSITION	**$ 4,493,111**

MERCED IRRIGATION DISTRICT
WATER & POWER

Capital Plan
Total Projected Projects
By Department and Project Name

Water Resources

Priority	Project Name	Total Cost	2014/2015	2015/2016	2016/2017	2017/2018	Beyond 2018	Reimb	Total Net Cost
Carry Over									
0	Fancher Lateral Upgrades	$175,000		$57,500			$0	$117,500	**$57,500**
0	Groundwater Conservation Incentive Program	$100,000	$100,000				$0	$0	**$100,000**
0	LeGrand/Fairfield System Modernization Phase I	$211,621		$211,621			$0	$0	**$211,621**
0	McCoy Lateral Rehabilitation and Tin Flume/1900 Lateral Spill Recovery	$2,422,045		$1,422,045			$0	$1,000,000	**$1,422,045**
0	Middle Dallas Lateral Extension, Construction	$1,194,499	$890,968				$0	$0	**$1,194,499**
0	Semi Water Truck	$60,000		$60,000			$0	$0	**$60,000**
0	Tunnel No. 1 Rehabilitation	$128,851	$128,851				$0	$0	**$128,851**
0	Tuttle Lateral Extension to the Vaughn Lateral	$405,000		$394,019			$0	$0	**$405,000**
	Carry Over Total	**$4,697,016**	**$1,119,819**	**$2,145,185**			**$0**	**$1,117,500**	**$3,579,516**
Critical									
1	Groundwater Well Rehabilitation	$100,000	$100,000				$0	$0	**$100,000**
2	SBX-7 Compliance	$50,000	$50,000				$0	$0	**$50,000**
3	Site Security Improvements	$50,000	$50,000				$0	$0	**$50,000**
	Critical Total	**$200,000**	**$200,000**				**$0**	**$0**	**$200,000**
ROI									
1	Maintenance Truck	$28,750		$28,750			$0	$0	**$28,750**
2	Replace 4 Irrigation Operations Pickups	$74,560		$74,560			$0	$0	**$74,560**
	ROI Total	**$103,310**		**$103,310**			**$0**	**$0**	**$103,310**
Other									
1	Incidental Projects	$50,000	$50,000				$0	$0	**$50,000**

MERCED IRRIGATION DISTRICT
WATER & POWER

Capital Plan
Total Projected Projects
By Department and Project Name

Water Resources

Priority	Project Name	Total Cost	2014/2015	2015/2016	2016/2017	2017/2018	Beyond 2018	Reimb	Total Net Cost
2	McCoy Lateral Regulating Basin Land Acquisition	$200,000		$200,000			$0	$0	**$200,000**
3	Groundwater Conservation Incentive Program	$55,000	$55,000				$0	$0	**$55,000**
	Other Total	**$305,000**	**$105,000**	**$200,000**			**$0**	**$0**	**$305,000**
	Water Resources	**$5,305,326**	**$1,424,819**	**$2,448,495**			**$0**	**$1,117,500**	**$4,187,826**

MERCED IRRIGATION DISTRICT
Budget 2014/15
Department 0000 - Non-Departmental
Water Resources

	2014/15 BUDGET												2014/15
	Apr	May	June	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	BUDGET
REVENUE DETAIL													
WATER REVENUE													
In-District Water Revenue	584,201	791,861	1,816,843	2,057,095	1,912,500	675,000	-	79,000	42,000	24,000	32,000	102,430	8,116,930
Supplemental Water Supply Program	770,000	770,000	770,000	770,000	-	-	-	-	-	-	-	-	3,080,000
Standby Fee Revenue	262,500	262,500	262,500	262,500	262,500	262,500	262,500	262,500	262,500	262,500	262,500	262,500	3,150,000
Other Water Resources Revenue	9,500	13,000	2,500	8,900	4,500	1,500	1,500	1,500	1,500	6,000	6,000	6,000	62,400
Mini Hydro Energy Revenue	11,000	24,000	26,000	39,000	22,000	13,000	8,800	-	-	-	-	1,000	144,800
Water Transfers/ Deferred Revenue	-	5,281,818	281,818	281,818	281,818	281,818	281,818	281,818	281,818	281,818	281,818	281,820	8,100,000
M&I Water Sales	6,501	13,907	15,355	23,041	13,167	7,818	5,168	2,200	2,200	2,200	2,200	500	94,257
Water Revenue Total	**1,643,702**	**7,157,086**	**3,175,016**	**3,442,354**	**2,496,485**	**1,241,636**	**559,786**	**627,018**	**590,018**	**576,518**	**584,518**	**654,250**	**22,748,387**
OTHER REVENUE													
Administrative Fees	750	750	750	750	750	750	750	750	750	750	750	750	9,000
Interest on Customer Accounts	3,620	3,620	3,620	3,620	3,620	3,620	3,620	3,620	3,620	3,620	3,620	3,620	43,440
Interest/Dividend Revenue	3,405	3,405	3,405	3,405	3,405	3,405	3,405	3,405	3,405	3,405	3,405	3,405	40,860
Interest on Trust Accounts	9	9	9	9	9	9	9	9	9	9	9	9	108
Taxes - County	170,000	170,000	170,000	170,000	170,000	170,000	170,000	170,000	170,000	170,000	170,000	170,000	2,040,000
Other Revenue Total	**177,784**	**177,784**	**177,784**	**177,784**	**177,784**	**177,784**	**177,784**	**177,784**	**177,784**	**177,784**	**177,784**	**177,784**	**2,133,408**
Total Revenue	**1,821,486**	**7,334,870**	**3,352,800**	**3,620,138**	**2,674,269**	**1,419,420**	**737,570**	**804,802**	**767,802**	**754,302**	**762,302**	**832,034**	**24,881,795**
CHANGE IN NET POSITION	**1,821,486**	**7,334,870**	**3,352,800**	**3,620,138**	**2,674,269**	**1,419,420**	**737,570**	**804,802**	**767,802**	**754,302**	**762,302**	**832,034**	**24,881,795**

Note: This budget has been adjusted from the Draft Budget and sub sequential presentation based on the Board approved rate reductions and Water Transfers/ Deferred Revenue.

MERCED IRRIGATION DISTRICT
Budget 2014/15
Department 1000 - Administration
Water Resources

	2014/15 BUDGET												2014/15
	Apr	May	June	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	BUDGET
EXPENDITURE DETAIL													
WAGES / EMPLOYEE BENEFITS													
WAGES													
Wages - Regular	45,253	45,253	45,253	45,253	67,880	45,253	45,253	45,253	45,253	67,880	45,253	45,256	588,293
Wages - Overtime	189	189	189	189	284	189	189	189	189	284	189	194	2,463
Wages Total	**45,442**	**45,442**	**45,442**	**45,442**	**68,164**	**45,442**	**45,442**	**45,442**	**45,442**	**68,164**	**45,442**	**45,450**	**590,756**
EMPLOYEE BENEFITS													
Sick Leave	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	18,000
FICA Tax (Employer)	3,476	3,476	3,476	3,476	5,215	3,476	3,476	3,476	3,476	5,215	3,476	3,476	45,190
Group Health/Life/Other Insurance	9,026	9,026	9,026	9,026	9,026	9,026	9,026	9,026	9,026	9,026	9,026	9,026	108,312
Retiree's Insurance	1,334	1,334	1,334	1,334	1,334	1,334	1,334	1,334	1,334	1,334	1,334	1,334	16,008
PERS	9,603	9,603	9,603	10,305	10,305	10,305	10,305	10,305	10,305	10,305	10,305	10,305	121,554
Deferred Comp	220	220	220	220	220	220	220	220	220	220	220	220	2,640
Unemployment Benefits	800	800	8,000	800	800	800	800	800	800	800	800	800	16,800
Worker's Comp Insurance	497	497	497	497	497	497	497	497	497	497	497	497	5,964
Other Employee Benefits	690	690	690	690	690	690	690	690	690	690	690	690	8,280
Employee Benefits Total	**27,146**	**27,146**	**34,346**	**27,848**	**29,587**	**27,848**	**27,848**	**27,848**	**27,848**	**29,587**	**27,848**	**27,848**	**342,748**
Wages & Employee Benefits Total	**72,588**	**72,588**	**79,788**	**73,290**	**97,751**	**73,290**	**73,290**	**73,290**	**73,290**	**97,751**	**73,290**	**73,298**	**933,504**
OUTSIDE SERVICES													
Outside Services	9,000	29,000	9,000	9,000	9,000	9,000	9,000	9,000	9,000	9,000	9,000	9,000	128,000
Legal Services	116,665	116,665	116,665	116,665	116,665	116,665	116,665	116,665	116,665	116,665	116,665	116,685	1,400,000
Outside Services Total	**125,665**	**145,665**	**125,665**	**125,665**	**125,665**	**125,665**	**125,665**	**125,665**	**125,665**	**125,665**	**125,665**	**125,685**	**1,528,000**
OPERATING SERVICES/SUPPLIES													
Safety/DOT/Minor WC	-	-	107	-	-	107	-	-	107	-	-	109	430
Telephone & Data Communication	225	225	225	225	225	225	225	225	225	225	225	225	2,700
Staff Development (Training, Seminar, Travel)	-	-	3,000	-	-	3,000	-	-	3,000	-	-	3,000	12,000
Meetings & Related Travel	-	-	250	-	-	250	-	-	250	-	-	250	1,000
Employee Relations	540	-	-	-	-	40	500	100	-	-	-	500	1,680
Dues, Fees, Permits, Membership	115	115	115	115	115	125	115	115	415	160	115	115	1,735
Postage Expense	41	41	41	41	41	41	41	41	41	41	41	49	500
Property & Liability Insurance	28,156	28,156	28,156	28,156	28,156	28,156	29,564	29,564	29,564	29,564	29,564	29,564	346,320
Fuel & Oil	25	25	25	25	25	25	25	25	25	25	25	25	300
Operating Service & Supplies Total	**29,102**	**28,562**	**31,919**	**28,562**	**28,562**	**31,969**	**30,470**	**30,070**	**33,627**	**30,015**	**29,970**	**33,837**	**366,665**
OTHER EXPENSES													
Bond Trustee Fees	4	4	4	4	4	4	4	4	4	4	4	4	48
Mariposa Co Annual Payment	-	-	-	-	-	-	-	-	-	-	100,000	-	100,000
Other Expenses Total	**4**	**4**	**4**	**4**	**4**	**4**	**4**	**4**	**4**	**4**	**100,004**	**4**	**100,048**

MERCED IRRIGATION DISTRICT
Budget 2014/15
Department 1000 - Administration
Water Resources

	2014/15 BUDGET												2014/15
	Apr	May	June	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	BUDGET
INTEREST EXPENSE													
Interest on Bonds	13,386	13,386	13,386	13,386	13,386	13,386	11,836	11,836	11,836	11,836	11,836	11,836	151,332
Interest - Bond Premium/Discount	344	344	344	344	344	344	344	344	344	291	291	294	3,972
Interest - Deferred Refunding	2,040	2,040	2,040	2,040	2,040	2,040	2,040	2,040	2,040	1,726	1,726	1,722	23,534
Interest Expense Total	**15,770**	**15,770**	**15,770**	**15,770**	**15,770**	**15,770**	**14,220**	**14,220**	**14,220**	**13,853**	**13,853**	**13,852**	**178,838**
DEPRECIATION EXPENSE													
Depreciation Expense	117,563	117,563	117,563	117,563	117,563	117,563	117,563	117,563	117,563	117,563	117,563	117,563	1,410,756
Depreciation Expense Total	**117,563**	**117,563**	**117,563**	**117,563**	**117,563**	**117,563**	**117,563**	**117,563**	**117,563**	**117,563**	**117,563**	**117,563**	**1,410,756**
OTHER EXPENSES													
Inter-Fund Admin Fee Credit	(850)	(850)	(850)	(850)	(850)	(850)	(850)	(850)	(850)	(850)	(850)	(850)	(10,200)
Inter-Fund Rent (Permission Fees)	(63,816)	(91,511)	(100,464)	(117,972)	(112,189)	(107,860)	(95,237)	(63,566)	(62,160)	(60,772)	(55,654)	(59,825)	(991,026)
Allocation - G&A Gen Ops	167,559	151,821	157,999	148,310	184,380	144,131	170,119	161,264	149,189	184,209	144,190	156,640	1,919,811
Other Expenses Total	**102,893**	**102,893**	**102,893**	**102,893**	**102,893**	**102,893**	**102,893**	**102,893**	**102,893**	**102,893**	**102,893**	**102,893**	**918,585**
TOTAL CASH RELATED EXPENSE	**330,252**	**349,712**	**340,269**	**330,414**	**354,875**	**333,821**	**332,322**	**331,922**	**335,479**	**356,328**	**431,822**	**335,717**	**3,846,802**
TOTAL INTEREST, TAXES, DEPRECIATION & AMORTIZATION	**133,333**	**133,333**	**133,333**	**133,333**	**133,333**	**133,333**	**131,783**	**131,783**	**131,783**	**131,416**	**131,416**	**131,415**	**1,589,594**
TOTAL EXPENSE	**463,585**	**483,045**	**473,602**	**463,747**	**488,208**	**467,154**	**464,105**	**463,705**	**467,262**	**487,744**	**563,238**	**467,132**	**5,436,396**
CHANGE IN NET POSITION	**(463,585)**	**(483,045)**	**(473,602)**	**(463,747)**	**(488,208)**	**(467,154)**	**(464,105)**	**(463,705)**	**(467,262)**	**(487,744)**	**(563,238)**	**(467,132)**	**(5,436,396)**

MERCED IRRIGATION DISTRICT
Budget 2014/15
Department 1005 - Regulation & Compliance Admin
Water Resources

	2014/15 BUDGET												2014/15
	Apr	May	June	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	BUDGET
EXPENDITURE DETAIL													
WAGES / EMPLOYEE BENEFITS													
WAGES													
Wages - Regular	20,363	20,363	20,363	20,363	30,544	20,363	20,363	20,363	20,363	30,544	20,363	20,363	264,718
Wages Total	**20,363**	**20,363**	**20,363**	**20,363**	**30,544**	**20,363**	**20,363**	**20,363**	**20,363**	**30,544**	**20,363**	**20,363**	**264,718**
EMPLOYEE BENEFITS													
Sick Leave	1,450	1,450	1,450	1,450	1,450	1,450	1,450	1,450	1,450	1,450	1,450	1,450	17,400
FICA Tax (Employer)	1,558	1,558	1,558	1,558	2,337	1,558	1,558	1,558	1,558	2,337	1,558	1,555	20,251
Group Health/Life/Other Insurance	3,422	3,422	3,422	3,422	3,422	3,422	3,422	3,422	3,422	3,422	3,422	3,421	41,063
Retiree's Insurance	598	598	598	598	598	598	598	598	598	598	598	593	7,171
PERS	4,321	4,321	4,321	4,637	4,637	4,637	4,637	4,637	4,637	4,637	4,637	4,638	54,697
Deferred Comp	55	55	55	55	55	55	55	55	55	55	55	55	660
Worker's Comp Insurance	223	223	223	223	223	223	223	223	223	223	223	221	2,674
Other Employee Benefits	650	650	650	650	650	650	650	650	650	650	650	650	7,800
Employee Benefits Total	**12,277**	**12,277**	**12,277**	**12,593**	**13,372**	**12,593**	**12,593**	**12,593**	**12,593**	**13,372**	**12,593**	**12,583**	**151,716**
Wages & Employee Benefits Total	**32,640**	**32,640**	**32,640**	**32,956**	**43,916**	**32,956**	**32,956**	**32,956**	**32,956**	**43,916**	**32,956**	**32,946**	**416,434**
OPERATING SERVICES/SUPPLIES													
Safety/DOT/Minor WC	-	-	50	-	-	50	-	-	50	-	-	50	200
Telephone & Data Communication	225	225	225	225	225	225	225	225	225	225	225	225	2,700
Staff Development (Training, Seminar, Travel)	-	-	3,750	-	-	3,750	-	-	3,750	-	-	3,750	15,000
Meetings & Related Travel	-	-	375	-	-	375	-	-	375	-	-	375	1,500
Employee Relations	40	-	-	-	-	40	-	100	-	-	-	-	180
Dues, Fees, Permits, Membership	28,012	28,012	28,012	28,012	28,012	28,012	28,012	28,012	28,012	28,012	28,012	28,013	336,145
Postage Expense	-	-	50	-	-	50	-	-	50	-	-	50	200
Operating Service & Supplies Total	**28,277**	**28,237**	**32,462**	**28,237**	**28,237**	**32,502**	**28,237**	**28,337**	**32,462**	**28,237**	**28,237**	**32,463**	**355,925**
TOTAL CASH RELATED EXPENSE	**60,917**	**60,877**	**65,102**	**61,193**	**72,153**	**65,458**	**61,193**	**61,293**	**65,418**	**72,153**	**61,193**	**65,409**	**772,359**
TOTAL EXPENSE	**60,917**	**60,877**	**65,102**	**61,193**	**72,153**	**65,458**	**61,193**	**61,293**	**65,418**	**72,153**	**61,193**	**65,409**	**772,359**
CHANGE IN NET POSITION	**(60,917)**	**(60,877)**	**(65,102)**	**(61,193)**	**(72,153)**	**(65,458)**	**(61,193)**	**(61,293)**	**(65,418)**	**(72,153)**	**(61,193)**	**(65,409)**	**(772,359)**

MERCED IRRIGATION DISTRICT
Budget 2014/15
Department 1050 - Engineering
Water Resources

	2014/15 BUDGET												2014/15
	Apr	May	June	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	BUDGET
EXPENDITURE DETAIL													
WAGES / EMPLOYEE BENEFITS													
WAGES													
Wages - Regular	54,700	54,700	54,700	54,700	82,051	54,700	54,700	54,700	54,700	82,051	54,700	54,704	711,106
Wages - Overtime	2,826	2,826	2,826	2,826	4,239	2,826	2,826	2,826	2,826	4,239	2,826	2,826	36,738
Wages Total	**57,526**	**57,526**	**57,526**	**57,526**	**86,290**	**57,526**	**57,526**	**57,526**	**57,526**	**86,290**	**57,526**	**57,530**	**747,844**
EMPLOYEE BENEFITS													
Sick Leave	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	24,000
FICA Tax (Employer)	4,401	4,401	4,401	4,401	6,601	4,401	4,401	4,401	4,401	6,601	4,401	4,399	57,210
Group Health/Life/Other Insurance	13,130	13,130	13,130	13,130	13,130	13,130	13,130	13,130	13,130	13,130	13,130	13,133	157,563
Retiree's Insurance	1,691	1,691	1,691	1,691	1,691	1,691	1,691	1,691	1,691	1,691	1,691	1,686	20,287
PERS	11,608	11,608	11,608	12,456	12,456	12,456	12,456	12,456	12,456	12,456	12,456	12,459	146,931
Deferred Comp	330	330	330	330	330	330	330	330	330	330	330	330	3,960
Worker's Comp Insurance	534	534	534	534	534	534	534	534	534	534	534	535	6,409
Other Employee Benefits	240	240	240	240	240	240	240	240	240	240	240	240	2,880
Employee Benefits Total	**33,934**	**33,934**	**33,934**	**34,782**	**36,982**	**34,782**	**34,782**	**34,782**	**34,782**	**36,982**	**34,782**	**34,782**	**419,240**
Wages & Employee Benefits Total	**91,460**	**91,460**	**91,460**	**92,308**	**123,272**	**92,308**	**92,308**	**92,308**	**92,308**	**123,272**	**92,308**	**92,312**	**1,167,084**
OUTSIDE SERVICES													
Outside Services	225,000	150,000	226,550	150,000	150,000	251,550	150,000	150,000	151,550	150,000	150,000	151,550	2,056,200
Outside Services Total	**225,000**	**150,000**	**226,550**	**150,000**	**150,000**	**251,550**	**150,000**	**150,000**	**151,550**	**150,000**	**150,000**	**151,550**	**2,056,200**
OPERATING SERVICES/SUPPLIES													
Advertising	-	-	1,825	-	-	1,825	-	-	1,825	-	-	1,825	7,300
Safety/DOT/Minor WC	-	-	287	-	-	287	-	-	287	-	-	289	1,150
Recruiting Expense	-	-	5,000	-	-	-	-	-	-	-	-	-	5,000
Telephone & Data Communication	648	648	648	648	648	648	648	648	648	648	648	650	7,778
Staff Development (Training, Seminar, Travel)	-	-	1,750	-	-	1,750	-	-	1,750	-	-	1,750	7,000
Meetings & Related Travel	-	-	250	-	-	250	-	-	250	-	-	250	1,000
Employee Relations	240	-	-	-	-	240	-	600	-	-	-	-	1,080
Dues, Fees, Permits, Membership	50	50	50	50	50	50	50	50	50	50	50	50	600
Postage Expense	50	50	50	50	50	50	50	50	50	50	50	50	600
Small Equipment & Tools	220	220	220	220	220	220	220	220	220	220	220	230	2,650
Office/Computer Equipment <$5,000	-	-	4,250	-	-	4,250	-	-	4,250	-	-	4,250	17,000
Safety Equipment	-	-	25	-	-	25	-	-	25	-	-	25	100
Fuel & Oil	-	-	37	-	-	37	-	-	37	-	-	39	150
Maintenance - Auto	-	-	25	-	-	25	-	-	25	-	-	25	100
Maintenance - Tools & Equipment	-	-	6,929	-	-	6,929	-	-	6,929	-	-	6,931	27,718
Operating Service & Supplies Total	**1,208**	**968**	**21,346**	**968**	**968**	**16,586**	**968**	**1,568**	**16,346**	**968**	**968**	**16,364**	**79,226**
TOTAL CASH RELATED EXPENSE	**317,668**	**242,428**	**339,356**	**243,276**	**274,240**	**360,444**	**243,276**	**243,876**	**260,204**	**274,240**	**243,276**	**260,226**	**3,302,510**
TOTAL EXPENSE	**317,668**	**242,428**	**339,356**	**243,276**	**274,240**	**360,444**	**243,276**	**243,876**	**260,204**	**274,240**	**243,276**	**260,226**	**3,302,510**
CHANGE IN NET POSITION	**(317,668)**	**(242,428)**	**(339,356)**	**(243,276)**	**(274,240)**	**(360,444)**	**(243,276)**	**(243,876)**	**(260,204)**	**(274,240)**	**(243,276)**	**(260,226)**	**(3,302,510)**

MERCED IRRIGATION DISTRICT
Budget 2014/15
Department 1101 - Irrigation Operations
Water Resources

	2014/15 BUDGET												2014/15
	Apr	May	June	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	BUDGET
EXPENDITURE DETAIL													
WAGES / EMPLOYEE BENEFITS													
WAGES													
Wages - Regular	98,867	98,867	98,867	98,867	148,301	98,867	98,867	98,867	98,867	148,301	98,867	98,867	1,285,272
Wages - Overtime	32,801	32,801	32,801	32,801	32,801	10,041	10,041	10,041	10,041	32,801	10,041	10,041	257,052
Wages Total	**131,668**	**131,668**	**131,668**	**131,668**	**181,102**	**108,908**	**108,908**	**108,908**	**108,908**	**181,102**	**108,908**	**108,908**	**1,542,324**
EMPLOYEE BENEFITS													
Sick Leave	5,100	5,100	5,100	5,100	5,100	5,100	5,100	5,100	5,100	5,100	5,100	5,100	61,200
FICA Tax (Employer)	10,073	10,073	10,073	10,073	13,854	8,331	8,331	8,331	8,331	13,854	8,331	8,331	117,986
Group Health/Life/Other Insurance	32,174	32,174	32,174	32,174	32,174	32,174	32,174	32,174	32,174	32,174	32,174	32,174	386,088
Retiree's Insurance	3,527	3,527	3,527	3,527	3,527	3,527	3,527	3,527	3,527	3,527	3,527	3,527	42,324
PERS	16,986	16,986	16,986	18,535	18,535	18,535	18,535	18,535	18,535	18,535	18,535	18,535	217,773
Deferred Comp	700	700	700	700	700	700	700	700	700	700	700	700	8,400
Unemployment Benefits	1,775	1,775	1,775	1,775	1,775	1,775	1,775	1,775	1,775	1,775	1,775	1,775	21,300
Worker's Comp Insurance	9,627	9,627	9,627	9,627	9,627	9,627	9,627	9,627	9,627	9,627	9,627	9,627	115,524
Other Employee Benefits	1,300	1,300	1,300	1,300	1,300	1,300	1,300	1,300	1,300	1,300	1,300	1,300	15,600
Employee Benefits Total	**81,262**	**81,262**	**81,262**	**82,811**	**86,592**	**81,069**	**81,069**	**81,069**	**81,069**	**86,592**	**81,069**	**81,069**	**986,195**
Wages & Employee Benefits Total	**212,930**	**212,930**	**212,930**	**214,479**	**267,694**	**189,977**	**189,977**	**189,977**	**189,977**	**267,694**	**189,977**	**189,977**	**2,528,519**
OUTSIDE SERVICES													
Outside Services	500	500	500	500	500	500	500	200	200	200	200	200	4,500
Outside Services Total	**500**	**500**	**500**	**500**	**500**	**500**	**500**	**200**	**200**	**200**	**200**	**200**	**4,500**
OPERATING SERVICES/SUPPLIES													
Safety/DOT/Minor WC	-	-	-	-	-	-	-	-	-	2,800	-	-	2,800
Recruiting Expense	-	-	1,000	-	-	-	1,000	-	-	-	-	-	2,000
Telephone & Data Communication	6,100	2,100	2,100	2,100	2,100	2,100	2,100	2,100	2,100	2,100	2,100	2,100	29,200
Staff Development (Training, Seminar, Travel)	-	-	-	-	-	-	-	-	-	5,000	-	-	5,000
Employee Relations	560	-	-	-	-	-	560	-	-	-	-	-	1,120
Rentals & Leases	853	853	853	853	853	853	853	853	853	853	853	853	10,236
Utilities(Gas, Water, Electricity, Garbage)	445	1,345	1,855	2,520	1,688	2,200	1,900	1,200	1,200	200	200	2,200	16,953
Operating Service & Supplies Total	**7,958**	**4,298**	**5,808**	**5,473**	**4,641**	**5,153**	**6,413**	**4,153**	**4,153**	**10,953**	**3,153**	**5,153**	**67,309**
ELECTRICITY - WELLS / BOOSTERS													
Electricity - Wells	150,000	450,000	450,000	450,000	550,000	85,000	85,000	85,000	85,000	60,000	60,000	110,000	2,620,000
Electricity - Boosters/Pumps	30,000	54,203	54,483	60,000	30,000	1,000	1,000	1,000	1,000	844	1,195	2,000	236,725
Electricity - Wells / Boosters Total	**180,000**	**504,203**	**504,483**	**510,000**	**580,000**	**86,000**	**86,000**	**86,000**	**86,000**	**60,844**	**61,195**	**112,000**	**2,856,725**

MERCED IRRIGATION DISTRICT
Budget 2014/15
Department **1101 - Irrigation Operations**
Water Resources

	2014/15 BUDGET												2014/15
	Apr	**May**	**June**	**Jul**	**Aug**	**Sep**	**Oct**	**Nov**	**Dec**	**Jan**	**Feb**	**Mar**	**BUDGET**
OTHER EXPENSES													
Allocation - G&A Gen Ops	23,976	21,720	22,606	21,217	26,386	20,618	24,346	23,077	21,346	26,365	20,630	22,414	274,701
Other Expenses Total	**23,976**	**21,720**	**22,606**	**21,217**	**26,386**	**20,618**	**24,346**	**23,077**	**21,346**	**26,365**	**20,630**	**22,414**	**274,701**
TOTAL CASH RELATED EXPENSE	**425,364**	**743,651**	**746,327**	**751,669**	**879,221**	**302,248**	**307,236**	**303,407**	**301,676**	**366,056**	**275,155**	**329,744**	**5,731,754**
TOTAL EXPENSE	**425,364**	**743,651**	**746,327**	**751,669**	**879,221**	**302,248**	**307,236**	**303,407**	**301,676**	**366,056**	**275,155**	**329,744**	**5,731,754**
CHANGE IN NET POSITION	**(425,364)**	**(743,651)**	**(746,327)**	**(751,669)**	**(879,221)**	**(302,248)**	**(307,236)**	**(303,407)**	**(301,676)**	**(366,056)**	**(275,155)**	**(329,744)**	**(5,731,754)**

MERCED IRRIGATION DISTRICT
Budget 2014/15
Department 1210 - Pump & Electric
Water Resources

	2014/15 BUDGET												2014/15
	Apr	May	June	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	BUDGET
EXPENDITURE DETAIL													
WAGES / EMPLOYEE BENEFITS													
WAGES													
Wages - Regular	9,387	9,387	9,387	9,387	14,081	9,387	9,387	9,387	9,387	14,081	9,387	9,387	122,032
Wages - Overtime	939	939	939	939	1,408	939	939	939	939	1,408	939	939	12,206
Wages Total	**10,326**	**10,326**	**10,326**	**10,326**	**15,489**	**10,326**	**10,326**	**10,326**	**10,326**	**15,489**	**10,326**	**10,326**	**134,238**
EMPLOYEE BENEFITS													
Sick Leave	450	450	450	450	450	450	450	450	450	450	450	450	5,400
FICA Tax (Employer)	790	790	790	790	1,185	790	790	790	790	1,185	790	790	10,270
Group Health/Life/Other Insurance	3,159	3,159	3,159	3,159	3,159	3,159	3,159	3,159	3,159	3,159	3,159	3,159	37,908
Retiree's Insurance	307	307	307	307	307	307	307	307	307	307	307	307	3,684
PERS	1,613	1,613	1,613	1,760	1,760	1,760	1,760	1,760	1,760	1,760	1,760	1,760	20,679
Deferred Comp	60	60	60	60	60	60	60	60	60	60	60	60	720
Worker's Comp Insurance	838	838	838	838	838	838	838	838	838	838	838	838	10,056
Other Employee Benefits	30	30	30	30	30	30	30	30	30	30	30	30	360
Employee Benefits Total	**7,247**	**7,247**	**7,247**	**7,394**	**7,789**	**7,394**	**7,394**	**7,394**	**7,394**	**7,789**	**7,394**	**7,394**	**89,077**
Wages & Employee Benefits Total	**17,573**	**17,573**	**17,573**	**17,720**	**23,278**	**17,720**	**17,720**	**17,720**	**17,720**	**23,278**	**17,720**	**17,720**	**223,315**
OUTSIDE SERVICES													
Outside Services	1,017	1,017	1,017	1,017	1,017	1,017	1,017	160	160	160	160	160	7,919
Outside Services Total	**1,017**	**1,017**	**1,017**	**1,017**	**1,017**	**1,017**	**1,017**	**160**	**160**	**160**	**160**	**160**	**7,919**
OPERATING SERVICES/SUPPLIES													
Safety/DOT/Minor WC	240	400	-	-	-	-	-	-	-	-	-	-	640
Telephone & Data Communication	120	120	120	120	120	120	120	120	120	120	120	120	1,440
Staff Development (Training, Seminar, Travel)	300	-	-	-	-	300	-	-	-	-	-	-	600
Meetings & Related Travel	300	-	-	-	-	300	-	-	-	-	-	-	600
Employee Relations	300	-	-	-	-	-	-	-	-	-	-	-	300
Dues, Fees, Permits, Membership	143	143	143	143	143	143	143	-	-	-	-	-	1,001
Building Materials	114	114	114	114	114	114	114	-	-	-	-	-	798
Electrical Materials	715	715	715	715	715	715	715	715	715	715	715	715	8,580
Welding Materials	600	-	-	-	-	-	-	-	-	-	-	-	600
Fuel & Oil	881	881	881	881	881	881	881	-	-	-	-	-	6,167
Maintenance - Pumps & Wells	1,666	1,666	1,666	1,666	1,667	1,667	1,667	1,667	1,667	1,667	1,667	1,667	20,000
Maintenance - Tools & Equipment	1,667	1,667	1,667	1,667	1,667	1,667	1,667	1,667	1,667	1,667	1,667	1,663	20,000
Rentals & Leases	300	-	-	-	-	-	300	-	-	-	-	-	600
Operating Service & Supplies Total	**7,346**	**5,706**	**5,306**	**5,306**	**5,307**	**5,907**	**5,607**	**4,169**	**4,169**	**4,169**	**4,169**	**4,165**	**61,326**
TOTAL CASH RELATED EXPENSE	**25,936**	**24,296**	**23,896**	**24,043**	**29,602**	**24,644**	**24,344**	**22,049**	**22,049**	**27,607**	**22,049**	**22,045**	**292,560**
TOTAL EXPENSE	**25,936**	**24,296**	**23,896**	**24,043**	**29,602**	**24,644**	**24,344**	**22,049**	**22,049**	**27,607**	**22,049**	**22,045**	**292,560**
CHANGE IN NET POSITION	**(25,936)**	**(24,296)**	**(23,896)**	**(24,043)**	**(29,602)**	**(24,644)**	**(24,344)**	**(22,049)**	**(22,049)**	**(27,607)**	**(22,049)**	**(22,045)**	**(292,560)**

MERCED IRRIGATION DISTRICT
Budget 2014/15
Department 1220 - Weed Control
Water Resources

	2014/15 BUDGET												2014/15
	Apr	May	June	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	BUDGET
EXPENDITURE DETAIL													
WAGES / EMPLOYEE BENEFITS													
WAGES													
Wages - Regular	40,836	40,836	40,836	40,836	61,255	40,836	40,836	40,836	40,836	61,255	40,836	40,836	530,870
Wages - Overtime	204	204	204	204	306	204	204	204	204	306	204	204	2,652
Wages Total	**41,040**	**41,040**	**41,040**	**41,040**	**61,561**	**41,040**	**41,040**	**41,040**	**41,040**	**61,561**	**41,040**	**41,040**	**533,522**
EMPLOYEE BENEFITS													
Sick Leave	2,150	2,150	2,150	2,150	2,150	2,150	2,150	2,150	2,150	2,150	2,150	2,150	25,800
FICA Tax (Employer)	3,140	3,140	3,140	3,140	4,709	3,140	3,140	3,140	3,140	4,709	3,140	3,140	40,818
Group Health/Life/Other Insurance	12,056	12,056	12,056	12,056	12,056	12,056	12,056	12,056	12,056	12,056	12,056	12,050	144,666
Retiree's Insurance	1,216	1,216	1,216	1,216	1,216	1,216	1,216	1,216	1,216	1,216	1,216	1,216	14,592
PERS	7,016	7,016	7,016	7,656	7,656	7,656	7,656	7,656	7,656	7,656	7,656	7,656	89,952
Deferred Comp	320	320	320	320	320	320	320	320	320	320	320	320	3,840
Worker's Comp Insurance	3,330	3,330	3,330	3,330	3,330	3,330	3,330	3,330	3,330	3,330	3,330	3,330	39,960
Other Employee Benefits	1,150	1,150	1,150	1,150	1,150	1,150	1,150	1,150	1,150	1,150	1,150	1,150	13,800
Employee Benefits Total	**30,378**	**30,378**	**30,378**	**31,018**	**32,587**	**31,018**	**31,018**	**31,018**	**31,018**	**32,587**	**31,018**	**31,012**	**373,428**
Wages & Employee Benefits Total	**71,418**	**71,418**	**71,418**	**72,058**	**94,148**	**72,058**	**72,058**	**72,058**	**72,058**	**94,148**	**72,058**	**72,052**	**906,950**
OUTSIDE SERVICES													
Outside Services	610	220	190	2,690	500	610	500	610	610	110	110	110	6,870
Outside Services Total	**610**	**220**	**190**	**2,690**	**500**	**610**	**500**	**610**	**610**	**110**	**110**	**110**	**6,870**
OPERATING SERVICES/SUPPLIES													
Safety/DOT/Minor WC	90	90	90	90	90	90	90	90	90	90	90	90	1,080
Telephone & Data Communication	150	150	150	150	150	150	150	150	150	150	150	150	1,800
Staff Development (Training, Seminar, Travel)	-	125	-	-	-	-	-	125	-	-	-	-	250
Meetings & Related Travel	-	125	-	-	-	-	-	125	-	-	-	-	250
Employee Relations	-	-	200	-	-	-	-	200	-	-	-	-	400
Dues, Fees, Permits, Membership	300	-	-	300	-	-	300	-	2,000	300	-	300	3,500
Chemicals/Pesticides	15,173	13,818	29,059	32,818	14,283	8,632	3,632	30,425	30,425	23,732	18,419	17,470	237,886
Maintenance - Buildings & Grounds	150	150	150	150	150	150	150	150	150	150	150	150	1,800
Maintenance - Tools & Equipment	80	80	80	80	80	80	80	80	80	80	80	80	960
Operating Service & Supplies Total	**15,943**	**14,538**	**29,729**	**33,588**	**14,753**	**9,102**	**4,402**	**31,345**	**32,895**	**24,502**	**18,889**	**18,240**	**247,926**
OTHER EXPENSES													
Inter-Fund Labor Credit	(790)	(790)	(790)	(790)	(790)	(790)	(790)	(790)	(790)	(790)	(790)	(790)	(9,480)
Inter-Fund Overhead Credit	(316)	(316)	(316)	(316)	(316)	(316)	(316)	(316)	(316)	(316)	(316)	(316)	(3,792)
Other Expenses Total	**(1,106)**	**(1,106)**	**(1,106)**	**(1,106)**	**(1,106)**	**(1,106)**	**(1,106)**	**(1,106)**	**(1,106)**	**(1,106)**	**(1,106)**	**(1,106)**	**(13,272)**
TOTAL CASH RELATED EXPENSE	**86,865**	**85,070**	**100,231**	**107,230**	**108,295**	**80,664**	**75,854**	**102,907**	**104,457**	**117,654**	**89,951**	**89,296**	**1,148,474**
TOTAL EXPENSE	**86,865**	**85,070**	**100,231**	**107,230**	**108,295**	**80,664**	**75,854**	**102,907**	**104,457**	**117,654**	**89,951**	**89,296**	**1,148,474**
CHANGE IN NET POSITION	**(86,865)**	**(85,070)**	**(100,231)**	**(107,230)**	**(108,295)**	**(80,664)**	**(75,854)**	**(102,907)**	**(104,457)**	**(117,654)**	**(89,951)**	**(89,296)**	**(1,148,474)**

MERCED IRRIGATION DISTRICT
Budget 2014/15
Department 1230 - Facilities Maintenance
Water Resources

	2014/15 BUDGET												2014/15
	Apr	May	June	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	BUDGET
REVENUE DETAIL													
OTHER REVENUE													
Engineering Service Charges	2,689	3,018	1,385	-	5,406	2,689	3,018	1,385	-	5,406	-	-	24,996
Other Revenue Total	**2,689**	**3,018**	**1,385**	**-**	**5,406**	**2,689**	**3,018**	**1,385**	**-**	**5,406**	**-**	**-**	**24,996**
Total Revenue	**2,689**	**3,018**	**1,385**	**-**	**5,406**	**2,689**	**3,018**	**1,385**	**-**	**5,406**	**-**	**-**	**24,996**
EXPENDITURE DETAIL													
WAGES / EMPLOYEE BENEFITS													
WAGES													
Wages - Regular	81,058	81,058	81,058	81,058	121,587	81,058	81,058	81,058	81,058	121,587	81,058	81,058	1,053,754
Wages - Overtime	2,432	2,432	2,432	2,432	3,648	2,432	2,432	2,432	2,432	3,648	2,432	2,432	31,616
Wages Total	**83,490**	**83,490**	**83,490**	**83,490**	**125,235**	**83,490**	**83,490**	**83,490**	**83,490**	**125,235**	**83,490**	**83,490**	**1,085,370**
EMPLOYEE BENEFITS													
Sick Leave	4,100	4,100	4,100	4,100	4,100	4,100	4,100	4,100	4,100	4,100	4,100	4,100	49,200
FICA Tax (Employer)	6,387	6,387	6,387	6,387	9,580	6,387	6,387	6,387	6,387	9,580	6,387	6,387	83,030
Group Health/Life/Other Insurance	26,049	26,049	26,049	26,049	26,049	26,049	26,049	26,049	26,049	26,049	26,049	26,049	312,588
Retiree's Insurance	2,475	2,475	2,475	2,475	2,475	2,475	2,475	2,475	2,475	2,475	2,475	2,475	29,700
PERS	13,926	13,926	13,926	15,196	15,196	15,196	15,196	15,196	15,196	15,196	15,196	15,196	178,542
Deferred Comp	450	450	450	450	450	450	450	450	450	450	450	450	5,400
Worker's Comp Insurance	6,774	6,774	6,774	6,774	6,774	6,774	6,774	6,774	6,774	6,774	6,774	6,774	81,288
Other Employee Benefits	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	18,000
Employee Benefits Total	**61,661**	**61,661**	**61,661**	**62,931**	**66,124**	**62,931**	**62,931**	**62,931**	**62,931**	**66,124**	**62,931**	**62,931**	**757,748**
Wages & Employee Benefits Total	**145,151**	**145,151**	**145,151**	**146,421**	**191,359**	**146,421**	**146,421**	**146,421**	**146,421**	**191,359**	**146,421**	**146,421**	**1,843,118**
OUTSIDE SERVICES													
Outside Services	275	1,025	335	725	275	275	275	275	275	275	275	275	4,560
Temporary Labor	-	-	-	-	-	-	-	7,000	7,000	7,000	7,000	7,000	35,000
Outside Services Total	**275**	**1,025**	**335**	**725**	**275**	**275**	**275**	**7,275**	**7,275**	**7,275**	**7,275**	**7,275**	**39,560**
OPERATING SERVICES/SUPPLIES													
Safety/DOT/Minor WC	2,530	250	250	250	250	250	250	250	250	250	250	250	5,280
Telephone & Data Communication	3,150	3,150	3,150	3,150	3,150	3,150	3,150	3,150	3,150	3,150	3,150	3,150	37,800
Staff Development (Training, Seminar, Travel)	500	2,000	500	-	500	-	500	-	500	-	500	-	5,000
Office/Comp Equip <$5,000	2,500	-	-	-	-	-	-	-	-	-	-	-	2,500
Building Materials	2,300	12,000	24,000	5,800	2,800	8,000	12,000	10,000	10,000	10,000	10,000	11,000	117,900
Welding Materials	100	100	100	100	100	100	100	100	100	100	100	100	1,200
Delivery Gates	4,875	4,875	4,875	-	-	-	-	4,875	5,000	6,000	6,000	6,000	42,500
Maintenance - Buildings & Grounds	300	300	300	300	300	300	300	300	300	300	300	300	3,600
Rentals & Leases	500	500	500	500	500	500	500	500	500	500	500	500	6,000
Utilities(Gas, Water, Electricity, Garbage)	1,000	1,000	2,000	2,000	2,000	1,500	1,500	1,000	1,000	1,000	1,000	1,000	16,000
Operating Service & Supplies Total	**17,755**	**24,175**	**35,675**	**12,100**	**9,600**	**13,800**	**18,300**	**20,175**	**20,800**	**21,300**	**21,800**	**22,300**	**237,780**

MERCED IRRIGATION DISTRICT
Budget 2014/15
Department **1230 - Facilities Maintenance**
Water Resources

	2014/15 BUDGET												2014/15
	Apr	**May**	**June**	**Jul**	**Aug**	**Sep**	**Oct**	**Nov**	**Dec**	**Jan**	**Feb**	**Mar**	**BUDGET**
OTHER EXPENSES													
Inter-Fund Labor Credit	(1,445)	(1,445)	(1,445)	(1,445)	(1,445)	(1,445)	(1,445)	(1,445)	(1,445)	(1,445)	(1,445)	(1,445)	(17,340)
Inter-Fund Overhead Credit	(578)	(578)	(578)	(578)	(578)	(578)	(578)	(578)	(578)	(578)	(578)	(578)	(6,936)
Other Expenses Total	**(2,023)**	**(2,023)**	**(2,023)**	**(2,023)**	**(2,023)**	**(2,023)**	**(2,023)**	**(2,023)**	**(2,023)**	**(2,023)**	**(2,023)**	**(2,023)**	**(24,276)**
TOTAL CASH RELATED EXPENSE	**161,158**	**168,328**	**179,138**	**157,223**	**199,211**	**158,473**	**162,973**	**171,848**	**172,473**	**217,911**	**173,473**	**173,973**	**2,096,182**
TOTAL EXPENSE	**161,158**	**168,328**	**179,138**	**157,223**	**199,211**	**158,473**	**162,973**	**171,848**	**172,473**	**217,911**	**173,473**	**173,973**	**2,096,182**
CHANGE IN NET POSITION	**(158,469)**	**(165,310)**	**(177,753)**	**(157,223)**	**(193,805)**	**(155,784)**	**(159,955)**	**(170,463)**	**(172,473)**	**(212,505)**	**(173,473)**	**(173,973)**	**(2,071,186)**

MERCED IRRIGATION DISTRICT
Budget 2014/15
Department 1910 - Fleet Operation & Maintenance
Water Resources

	2014/15 BUDGET												2014/15
	Apr	**May**	**June**	**Jul**	**Aug**	**Sep**	**Oct**	**Nov**	**Dec**	**Jan**	**Feb**	**Mar**	**BUDGET**
REVENUE DETAIL													
OTHER REVENUE													
Contract Services Revenue	4,486	4,486	4,486	4,486	4,486	4,486	4,486	4,486	4,486	4,486	4,486	4,486	53,832
Other Revenue Total	**4,486**	**4,486**	**4,486**	**4,486**	**4,486**	**4,486**	**4,486**	**4,486**	**4,486**	**4,486**	**4,486**	**4,486**	**53,832**
Total Revenue	**4,486**	**4,486**	**4,486**	**4,486**	**4,486**	**4,486**	**4,486**	**4,486**	**4,486**	**4,486**	**4,486**	**4,486**	**53,832**
EXPENDITURE DETAIL													
WAGES / EMPLOYEE BENEFITS													
WAGES													
Wages - Regular	25,692	25,692	25,692	25,692	38,538	25,692	25,692	25,692	25,692	38,538	25,692	25,692	333,996
Wages - Overtime	128	128	128	128	193	128	128	128	128	193	128	132	1,670
Wages Total	**25,820**	**25,820**	**25,820**	**25,820**	**38,731**	**25,820**	**25,820**	**25,820**	**25,820**	**38,731**	**25,820**	**25,824**	**335,666**
EMPLOYEE BENEFITS													
Sick Leave	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	15,000
FICA Tax (Employer)	1,975	1,975	1,975	1,975	2,963	1,975	1,975	1,975	1,975	2,963	1,975	1,977	25,678
Group Health/Life/Other Insurance	8,864	8,864	8,864	8,864	8,864	8,864	8,864	8,864	8,864	8,864	8,864	8,870	106,374
Retiree's Insurance	765	765	765	765	765	765	765	765	765	765	765	767	9,182
PERS	4,414	4,414	4,414	4,816	4,816	4,816	4,816	4,816	4,816	4,816	4,816	4,816	56,586
Deferred Comp	240	240	240	240	240	240	240	240	240	240	240	240	2,880
Worker's Comp Insurance	2,095	2,095	2,095	2,095	2,095	2,095	2,095	2,095	2,095	2,095	2,095	2,096	25,141
Other Employee Benefits	500	500	500	500	500	500	500	500	500	500	500	500	6,000
Employee Benefits Total	**20,103**	**20,103**	**20,103**	**20,505**	**21,493**	**20,505**	**20,505**	**20,505**	**20,505**	**21,493**	**20,505**	**20,516**	**246,841**
Wages & Employee Benefits Total	**45,923**	**45,923**	**45,923**	**46,325**	**60,224**	**46,325**	**46,325**	**46,325**	**46,325**	**60,224**	**46,325**	**46,340**	**582,507**
OUTSIDE SERVICES													
Outside Services	1,935	160	435	1,660	435	160	1,935	160	435	160	435	1,660	9,570
Outside Services Total	**1,935**	**160**	**435**	**1,660**	**435**	**160**	**1,935**	**160**	**435**	**160**	**435**	**1,660**	**9,570**
OPERATING SERVICES/SUPPLIES													
Safety/DOT/Minor WC	840	-	-	-	-	-	-	-	-	-	-	350	1,190
Telephone & Data Communication	3,997	3,997	3,997	3,997	3,997	3,997	3,997	3,997	3,997	3,997	3,997	4,001	47,968
Staff Development (Training, Seminar, Travel)	-	-	-	-	-	-	-	-	-	-	-	850	850
Dues, Fees, Permits, Membership	-	-	-	-	-	-	-	-	-	-	-	463	463
Postage Expense	-	-	-	-	-	-	-	-	-	-	-	160	160
Small Equipment & Tools	166	166	166	166	166	166	166	166	166	166	166	166	1,992
Office/Computer Equipment <$5,000	375	-	-	375	-	-	-	-	-	-	-	-	750
Water Treatment Supplies	1,000	-	-	-	-	-	-	-	-	-	-	-	1,000
Welding Materials	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	21,600
Fuel & Oil	44,623	44,623	44,623	44,623	44,623	44,623	44,623	44,623	44,623	44,623	44,623	44,623	535,476

MERCED IRRIGATION DISTRICT
Budget 2014/15
Department 1910 - Fleet Operation & Maintenance
Water Resources

	2014/15 BUDGET												2014/15
	Apr	**May**	**June**	**Jul**	**Aug**	**Sep**	**Oct**	**Nov**	**Dec**	**Jan**	**Feb**	**Mar**	**BUDGET**
Maintenance - Auto	9,921	9,921	9,921	9,921	9,921	9,921	9,921	9,921	9,921	9,921	9,921	9,921	119,052
Maintenance - Buildings & Grounds	-	-	-	-	-	-	-	-	-	-	-	12,600	12,600
Maintenance - Tools & Equipment	14,190	14,190	14,190	14,190	14,190	14,190	14,190	14,190	14,190	14,190	14,190	14,190	170,280
Rentals & Leases	154	154	154	154	154	154	154	154	154	154	154	154	1,848
Utilities(Gas, Water, Electricity, Garbage)	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	5,000	5,000	5,000	5,000	40,000
Operating Service & Supplies Total	**79,566**	**77,351**	**77,351**	**77,726**	**77,351**	**77,351**	**77,351**	**77,351**	**79,851**	**79,851**	**79,851**	**94,278**	**955,229**
OTHER EXPENSES													
Inter-Dept Vehicle & Equipment Credit	(575)	(575)	(575)	(575)	(575)	(575)	(575)	(575)	(575)	(575)	(575)	(575)	(6,900)
Inter-Dept Materials	2	2	2	2	2	2	2	2	2	2	2	2	24
Inter-Dept Materials Credit	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(24)
Inter-Fund Vehicle & Equipment Credit	(3,512)	(3,512)	(3,512)	(3,512)	(3,512)	(3,512)	(3,512)	(3,512)	(3,512)	(3,512)	(3,512)	(3,512)	(42,144)
Inter-Fund Materials Credit	(185)	(185)	(185)	(185)	(185)	(185)	(185)	(185)	(185)	(185)	(185)	(185)	(2,220)
Other Expenses Total	**(4,272)**	**(4,272)**	**(4,272)**	**(4,272)**	**(4,272)**	**(4,272)**	**(4,272)**	**(4,272)**	**(4,272)**	**(4,272)**	**(4,272)**	**(4,272)**	**(51,264)**
TOTAL CASH RELATED EXPENSE	**123,152**	**119,162**	**119,437**	**121,439**	**133,738**	**119,564**	**121,339**	**119,564**	**122,339**	**135,963**	**122,339**	**138,006**	**1,496,042**
TOTAL EXPENSE	**123,152**	**119,162**	**119,437**	**121,439**	**133,738**	**119,564**	**121,339**	**119,564**	**122,339**	**135,963**	**122,339**	**138,006**	**1,496,042**
CHANGE IN NET POSITION	**(118,666)**	**(114,676)**	**(114,951)**	**(116,953)**	**(129,252)**	**(115,078)**	**(116,853)**	**(115,078)**	**(117,853)**	**(131,477)**	**(117,853)**	**(133,520)**	**(1,442,210)**

MERCED IRRIGATION DISTRICT
Budget 2014/15
Department 1920 - Warehouse
Water Resources

	2014/15 BUDGET												2014/15
	Apr	May	June	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	BUDGET
EXPENDITURE DETAIL													
WAGES / EMPLOYEE BENEFITS													
WAGES													
Wages - Regular	4,143	4,143	4,143	4,143	6,214	4,143	4,143	4,143	4,143	6,214	4,143	4,141	53,856
Wages Total	**4,143**	**4,143**	**4,143**	**4,143**	**6,214**	**4,143**	**4,143**	**4,143**	**4,143**	**6,214**	**4,143**	**4,141**	**53,856**
EMPLOYEE BENEFITS													
Sick Leave	250	250	250	250	250	250	250	250	250	250	250	250	3,000
FICA Tax (Employer)	317	317	317	317	475	317	317	317	317	475	317	317	4,120
Group Health/Life/Other Ins	1,662	1,662	1,662	1,662	1,662	1,662	1,663	1,663	1,663	1,663	1,663	1,663	19,950
Retiree's Insurance	123	123	123	123	123	123	123	123	123	123	123	120	1,473
PERS	711	711	711	776	776	776	776	776	776	776	776	771	9,112
Deferred Comp	35	35	35	35	35	35	35	35	35	35	35	35	420
Worker's Comp Insurance	336	336	336	336	336	336	336	336	336	336	336	338	4,034
Other Employee Benefits	90	90	90	90	90	90	90	90	90	90	90	90	1,080
Employee Benefits Total	**3,524**	**3,524**	**3,524**	**3,589**	**3,747**	**3,589**	**3,590**	**3,590**	**3,590**	**3,748**	**3,590**	**3,584**	**43,189**
Wages & Employee Benefits Total	**7,667**	**7,667**	**7,667**	**7,732**	**9,961**	**7,732**	**7,733**	**7,733**	**7,733**	**9,962**	**7,733**	**7,725**	**97,045**
OPERATING SERVICES/SUPPLIES													
Safety/DOT/Minor WC	120	-	-	-	-	-	-	-	-	-	-	-	120
Telephone & Data Communication	60	60	60	60	60	60	60	60	60	60	60	60	720
General Supplies	1,858	1,858	1,908	1,858	1,858	1,908	1,858	1,858	1,908	1,858	1,858	1,902	22,490
Janitorial Supplies	600	600	600	600	600	600	600	600	600	600	600	600	7,200
Small Equipment & Tools	1,400	1,400	1,400	1,400	1,400	1,400	1,400	1,400	1,400	1,400	1,400	1,400	16,800
Safety Equipment	2,100	6,000	2,100	2,100	2,100	2,100	2,100	2,100	2,100	2,100	2,100	2,100	29,100
Chemicals/Pesticides	280	280	280	280	280	280	280	280	280	280	280	280	3,360
Maintenance - Tools & Equipment	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	14,400
Operating Service & Supplies Total	**7,618**	**11,398**	**7,548**	**7,498**	**7,498**	**7,548**	**7,498**	**7,498**	**7,548**	**7,498**	**7,498**	**7,542**	**94,190**
TOTAL CASH RELATED EXPENSE	**15,285**	**19,065**	**15,215**	**15,230**	**17,459**	**15,280**	**15,231**	**15,231**	**15,281**	**17,460**	**15,231**	**15,267**	**191,235**
TOTAL EXPENSE	**15,285**	**19,065**	**15,215**	**15,230**	**17,459**	**15,280**	**15,231**	**15,231**	**15,281**	**17,460**	**15,231**	**15,267**	**191,235**
CHANGE IN NET POSITION	**(15,285)**	**(19,065)**	**(15,215)**	**(15,230)**	**(17,459)**	**(15,280)**	**(15,231)**	**(15,231)**	**(15,281)**	**(17,460)**	**(15,231)**	**(15,267)**	**(191,235)**

Parks & Recreation

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MERCED IRRIGATION DISTRICT
Budget 2014/15
Fund 102
Parks and Recreation

	2014/15 BUDGET
REVENUE DETAIL	
PARKS REVENUE	
Parks Visitor Entry	$ 257,700
Boat Use / Launch	63,300
Parks Annual Vehicle Permits	66,400
Parks Annual Boat Permits	30,500
Parks Annual Pet Permits	6,750
Houseboat Permits	150,000
Houseboat Transfers	2,500
Parks Basic Campsite	134,200
Parks RV Campsite	418,350
Park Model Campsite	40,600
Other Parks Revenue	9,350
Discounts	(27,300)
Promo	29,800
Parks Revenue Total	**1,182,150**
OTHER REVENUE	
Rentals & Leases	7,500
Interest on Trust Accounts	120
Miscellaneous Revenue	2,500
Other Revenue Total	**10,120**
Total Revenue	**1,192,270**
EXPENDITURE DETAIL	
WAGES / EMPLOYEE BENEFITS	
WAGES	
Wages - Regular	1,120,881
Wages - Overtime	69,575
Wages Total	**1,190,456**
EMPLOYEE BENEFITS	
Sick Leave	31,573
FICA Tax (Employer)	89,669

MERCED IRRIGATION DISTRICT
Budget 2014/15
Fund 102
Parks and Recreation

	2014/15 BUDGET
Group Health/Life/Other Insurance	273,688
Retiree's Insurance	32,500
PERS	204,117
Deferred Comp	4,997
Unemployment Benefits	20,460
Worker's Comp Insurance	26,782
Other Employee Benefits	39,180
Employee Benefits Total	**722,966**
Wages & Employee Benefits Total	**1,913,422**
OUTSIDE SERVICES	
Outside Services	67,700
Outside Services Total	**67,700**
OPERATING SERVICES/SUPPLIES	
Advertising	9,000
Recruiting Expense	1,500
Telephone & Data Communication	28,620
Staff Development (Training, Seminar, Travel)	1,800
Employee Relations	1,700
Dues, Fees, Permits, Membership	37,800
Bank Charges	18,000
Postage Expense	1,600
Property & Liability Insurance	66,000
General Supplies	18,975
Janitorial Supplies	15,400
Small Equipment & Tools	13,050
Office/Computer Equipment <$5,000	2,000
Safety Equipment	3,500
Chemicals/Pesticides	3,000
Water Treatment Supplies	9,700
Building Materials	13,900
Electrical Materials	5,700
Fuel & Oil	67,200
Maintenance - Auto	16,900
Maintenance - Pumps & Wells	12,300
Maintenance - Buildings & Grounds	22,500

MERCED IRRIGATION DISTRICT
Budget 2014/15
Fund 102
Parks and Recreation

	2014/15 BUDGET
Maintenance - Tools & Equip	11,200
Maintenance - Ramp & Floating RR	3,600
Rentals & Leases	4,200
Utilities(Gas, Water, Electricity, Garbage)	172,300
Operating Service & Supplies Total	**561,445**
OTHER EXPENSES	
Bond Trustee Fees	120
Other Expenses Total	**120**
DEPRECIATION EXPENSE	
Depreciation Expense	325,632
Depreciation Expense Total	**325,632**
OTHER EXPENSES	
Inter-Fund Vehicle & Equipment	16,844
Inter-Fund Materials	890
Inter-Fund Admin Fee	2,614
Other Expenses Total	**20,348**
TOTAL CASH RELATED EXPENSE	**$ 2,563,035**
TOTAL INTEREST, TAXES, DEPRECIATION & AMORTIZATION	**$ 325,632**
TOTAL EXPENSE	**$ 2,888,667**
CHANGE IN NET POSITION	**$ (1,696,397)**

Capital Plan
Total Projected Projects
By Department and Project Name

Parks

Priority	Project Name	Total Cost	2014/2015	2015/2016	2016/2017	2017/2018	Beyond 2018	Reimb	Total Net Cost
Carry Over									
0	Campsite & Ramada Renovations - McSwain	$17,363	$0				$0	$17,363	**$0**
0	Campsite & Ramada Replacement - Barrett Cove	$30,000	$0				$0	$30,000	**$0**
0	Campsite & Ramada Replacement - McClure Point	$13,766	$0				$0	$13,766	**$0**
0	Campsite Ramada and Renovation - Bagby	$30,000	$0				$0	$30,000	**$0**
0	Electrical Equipment Replacement/Upgrade - Horseshoe Bend	$50,000	$0				$0	$50,000	**$0**
0	Electrical Equipment Replacement/Upgrades - Barrett Cove	$72,700	$0				$0	$72,700	**$0**
0	Electrical Equipment Replacement/Upgrades - McClure Point	$74,000	$0				$0	$74,000	**$0**
0	Electrical Equipment Replacement/Upgrades - McSwain	$42,393	$0				$0	$42,393	**$0**
0	Groundwater Chlorination Systems - Bagby	$6,000	$0				$0	$6,000	**$0**
0	Groundwater Chlorination Systems - Barrett Cove	$6,000	$0				$0	$6,000	**$0**
0	McClure Point Boat Launching Facility - North Ramp	$2,336,000	$5,000				$0	$2,331,000	**$5,000**
0	Parks & Rec Fuel Tanks Upgrades - Barrett Cove	$16,000	$0				$0	$16,000	**$0**
0	Parks & Rec Fuel Tanks Upgrades - Horseshoe Bend	$12,000	$0				$0	$12,000	**$0**
0	Parks & Rec Fuel Tanks Upgrades - McSwain	$16,000	$0				$0	$16,000	**$0**

MERCED IRRIGATION DISTRICT
WATER & POWER

Capital Plan
Total Projected Projects
By Department and Project Name

Parks

Priority	Project Name	Total Cost	2014/2015	2015/2016	2016/2017	2017/2018	Beyond 2018	Reimb	Total Net Cost
	Carry Over Total	**$2,722,222**	**$5,000**				**$0**	**$2,717,222**	**$5,000**
ROI									
1	Installation of New RV Campground Sites and Park Model Cabins	$520,000	$520,000				$0	$0	**$520,000**
	ROI Total	**$520,000**	**$520,000**				**$0**	**$0**	**$520,000**
Other									
1	Installation of New Campfire Rings & Hot Coal Bins	$21,500	$0				$0	$21,500	**$0**
3	Renovation of McSwain Sprinkler Systems	$20,000	$0				$0	$20,000	**$0**
	Other Total	**$41,500**	**$0**				**$0**	**$41,500**	**$0**
	Parks	**$3,283,722**	**$525,000**				**$0**	**$2,758,722**	**$525,000**

MERCED IRRIGATION DISTRICT
Budget 2014/15
Department 2000 - Administration
Parks and Recreation

	2014-15 BUDGET												2014/15
	Apr	**May**	**June**	**Jul**	**Aug**	**Sep**	**Oct**	**Nov**	**Dec**	**Jan**	**Feb**	**Mar**	**BUDGET**
REVENUE DETAIL													
OTHER REVENUE													
Rentals & Leases	-	-	-	4,500	-	-	-	3,000	-	-	-	-	7,500
Interest on Trust Accounts	10	10	10	10	10	10	10	10	10	10	10	10	120
Other Revenue Total	**10**	**10**	**10**	**4,510**	**10**	**10**	**10**	**3,010**	**10**	**10**	**10**	**10**	**7,620**
Total Revenue	**10**	**10**	**10**	**4,510**	**10**	**10**	**10**	**3,010**	**10**	**10**	**10**	**10**	**7,620**
EXPENDITURE DETAIL													
WAGES / EMPLOYEE BENEFITS													
WAGES													
Wages - Regular	28,134	28,134	28,134	28,134	42,201	28,134	28,134	28,134	28,134	42,201	28,134	28,134	365,742
Wages - Overtime	763	763	763	763	763	763	763	763	763	763	763	769	9,162
Wages Total	**28,897**	**28,897**	**28,897**	**28,897**	**42,964**	**28,897**	**28,897**	**28,897**	**28,897**	**42,964**	**28,897**	**28,903**	**374,904**
EMPLOYEE BENEFITS													
Sick Leave	1,104	1,104	1,104	861	1,677	1,118	1,118	348	584	1,501	629	445	11,593
FICA Tax (Employer)	1,792	2,211	2,211	2,211	3,287	2,211	2,211	2,211	2,211	3,287	2,211	2,211	28,265
Group Health/Life/Other Insurance	8,123	8,123	8,123	8,123	8,123	8,123	8,123	8,123	8,123	8,123	8,123	8,123	97,476
Retiree's Insurance	847	847	847	847	847	847	847	847	847	847	847	847	10,164
PERS	6,298	6,298	6,298	6,298	6,298	6,298	6,298	6,298	6,298	6,298	6,298	6,298	75,576
Deferred Comp	130	132	131	137	224	135	179	128	127	126	125	183	1,757
Unemployment Benefits	530	530	530	530	530	530	530	530	530	530	530	350	6,180
Worker's Comp Insurance	703	703	703	703	703	703	703	703	703	703	703	703	8,436
Other Employee Benefits	400	400	400	400	400	400	400	400	400	400	400	400	4,800
Employee Benefits Total	**19,927**	**20,348**	**20,347**	**20,110**	**22,089**	**20,365**	**20,409**	**19,588**	**19,823**	**21,815**	**19,866**	**19,560**	**244,247**
Wages & Employee Benefits Total	**48,824**	**49,245**	**49,244**	**49,007**	**65,053**	**49,262**	**49,306**	**48,485**	**48,720**	**64,779**	**48,763**	**48,463**	**619,151**
OPERATING SERVICES/SUPPLIES													
Advertising	500	2,000	-	3,000	-	2,000	500	-	500	-	-	500	9,000
Recruiting Expense	500	500	-	-	-	-	-	-	-	-	-	500	1,500
Telephone & Data Communication	1,500	1,600	1,800	1,800	1,800	1,700	1,400	1,200	1,000	1,500	1,500	1,500	18,300
Staff Development (Training, Seminar, Travel)	100	200	200	200	200	200	200	100	100	100	100	100	1,800
Employee Relations	100	100	200	200	200	200	200	100	100	100	100	100	1,700
Dues, Fees, Permits, Membership	-	200	200	200	200	200	200	-	-	-	-	-	1,200
Bank Charges	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	18,000
Postage Expense	100	100	100	300	100	100	100	100	300	100	100	100	1,600
Property & Liability Insurance	5,500	5,500	5,500	5,500	5,500	5,500	5,500	5,500	5,500	5,500	5,500	5,500	66,000
General Supplies	500	500	600	700	800	900	800	700	600	500	500	500	7,600
Office/Computer Equipment <$5,000	-	-	300	300	300	300	-	-	-	-	-	-	1,200
Fuel & Oil	350	350	350	350	350	350	350	350	350	350	350	350	4,200
Maintenance - Auto	100	100	200	100	100	200	100	100	200	100	100	200	1,600
Rentals & Leases	350	350	350	350	350	350	350	350	350	350	350	350	4,200
Operating Service & Supplies Total	**11,100**	**13,000**	**11,300**	**14,500**	**11,400**	**13,500**	**11,200**	**10,000**	**10,500**	**10,100**	**10,100**	**11,200**	**137,900**

MERCED IRRIGATION DISTRICT
Budget 2014/15
Department 2000 - Administration
Parks and Recreation

	2014-15 BUDGET												2014/15
	Apr	May	June	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	BUDGET
DEPRECIATION EXPENSE													
Depreciation Expense	27,136	27,136	27,136	27,136	27,136	27,136	27,136	27,136	27,136	27,136	27,136	27,136	325,632
Depreciation Expense Total	**27,136**	**27,136**	**27,136**	**27,136**	**27,136**	**27,136**	**27,136**	**27,136**	**27,136**	**27,136**	**27,136**	**27,136**	**325,632**
TOTAL CASH RELATED EXPENSE	**59,924**	**62,245**	**60,544**	**63,507**	**76,453**	**62,762**	**60,506**	**58,485**	**59,220**	**74,879**	**58,863**	**59,663**	**757,051**
TOTAL INTEREST, TAXES, DEPRECIATION & AMORTIZATION	**27,136**	**27,136**	**27,136**	**27,136**	**27,136**	**27,136**	**27,136**	**27,136**	**27,136**	**27,136**	**27,136**	**27,136**	**325,632**
TOTAL EXPENSE	**87,060**	**89,381**	**87,680**	**90,643**	**103,589**	**89,898**	**87,642**	**85,621**	**86,356**	**102,015**	**85,999**	**86,799**	**1,082,683**
CHANGE IN NET POSITION	**(87,050)**	**(89,371)**	**(87,670)**	**(86,133)**	**(103,579)**	**(89,888)**	**(87,632)**	**(82,611)**	**(86,346)**	**(102,005)**	**(85,989)**	**(86,789)**	**(1,075,063)**

MERCED IRRIGATION DISTRICT
Budget 2014/15
Department 2110 - McSwain
Parks and Recreation

	2014-15 BUDGET												2014/15
	Apr	**May**	**June**	**Jul**	**Aug**	**Sep**	**Oct**	**Nov**	**Dec**	**Jan**	**Feb**	**Mar**	**BUDGET**
REVENUE DETAIL													
PARKS REVENUE													
Parks Visitor Entry	15,800	17,000	18,200	19,500	16,200	11,800	8,000	6,300	5,600	5,100	6,200	7,400	137,100
Boat Use / Launch	3,500	3,800	3,500	3,000	3,000	2,500	2,500	1,500	1,400	1,500	1,700	2,000	29,900
Parks Annual Vehicle Permits	3,500	3,300	2,000	1,000	300	-	-	-	1,300	8,000	6,000	3,500	28,900
Parks Annual Boat Permits	2,500	1,800	1,600	500	-	-	-	-	400	6,000	3,000	2,000	17,800
Parks Annual Pet Permits	500	400	300	200	100	-	-	-	50	700	600	500	3,350
Parks Basic Campsite	7,500	8,500	9,500	10,000	8,500	6,000	5,000	2,000	1,000	1,000	1,000	2,000	62,000
Parks RV Campsite	25,075	27,650	28,950	30,550	27,850	20,550	15,075	11,500	5,700	5,700	6,300	11,500	216,400
Other Parks Revenue	200	300	350	400	300	250	200	100	50	50	50	100	2,350
Discounts	(1,200)	(1,500)	(1,700)	(1,900)	(1,500)	(1,100)	(800)	(500)	(400)	(500)	(600)	(700)	(12,400)
Promo	4,000	-	-	-	-	-	3,000	-	-	-	-	-	7,000
Parks Revenue Total	**61,375**	**61,250**	**62,700**	**63,250**	**54,750**	**40,000**	**32,975**	**20,900**	**15,100**	**27,550**	**24,250**	**28,300**	**492,400**
Total Revenue	**61,375**	**61,250**	**62,700**	**63,250**	**54,750**	**40,000**	**32,975**	**20,900**	**15,100**	**27,550**	**24,250**	**28,300**	**492,400**
EXPENDITURE DETAIL													
WAGES / EMPLOYEE BENEFITS													
WAGES													
Wages - Regular	20,378	20,378	20,378	20,378	20,378	20,378	20,378	20,378	20,378	20,378	20,378	20,378	244,536
Wages - Overtime	1,630	1,630	1,630	1,630	1,630	1,630	1,630	1,630	1,630	1,630	1,630	1,630	19,560
Wages Total	**22,008**	**22,008**	**22,008**	**22,008**	**22,008**	**22,008**	**22,008**	**22,008**	**22,008**	**22,008**	**22,008**	**22,008**	**264,096**
EMPLOYEE BENEFITS													
Sick Leave	500	500	500	500	500	500	500	500	500	500	500	500	6,000
FICA Tax (Employer)	1,364	1,684	1,684	1,684	1,684	1,684	1,684	1,684	1,684	1,684	1,684	1,684	19,888
Group Health/Life/Other Insurance	4,895	4,895	4,895	4,895	4,895	4,895	4,895	4,895	4,895	4,895	4,895	4,895	58,740
Retiree's Insurance	603	603	603	603	603	603	603	603	603	603	603	603	7,236
PERS	3,232	3,232	3,232	3,526	3,526	3,526	3,526	3,526	3,526	3,526	3,526	3,526	41,430
Deferred Comp	10	10	10	10	10	10	10	10	10	10	10	10	120
Unemployment Benefits	190	190	190	190	190	190	190	190	190	190	190	190	2,280
Worker's Comp Insurance	495	495	495	495	495	495	495	495	495	495	495	495	5,940
Other Employee Benefits	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	12,000
Employee Benefits Total	**12,289**	**12,609**	**12,609**	**12,903**	**12,903**	**12,903**	**12,903**	**12,903**	**12,903**	**12,903**	**12,903**	**12,903**	**153,634**
Wages & Employee Benefits Total	**34,297**	**34,617**	**34,617**	**34,911**	**34,911**	**34,911**	**34,911**	**34,911**	**34,911**	**34,911**	**34,911**	**34,911**	**417,730**
OUTSIDE SERVICES													
Outside Services	3,300	100	100	100	100	100	2,500	100	100	100	100	100	6,800
Outside Services Total	**3,300**	**100**	**100**	**100**	**100**	**100**	**2,500**	**100**	**100**	**100**	**100**	**100**	**6,800**
OPERATING SERVICES/SUPPLIES													
Telephone & Data Communication	100	100	100	100	100	100	100	100	100	100	100	100	1,200
Dues, Fees, Permits, Membership	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	12,000
General Supplies	200	300	400	500	400	300	200	200	200	100	100	100	3,000
Janitorial Supplies	400	500	600	700	800	700	600	500	400	300	200	300	6,000
Small Equipment & Tools	200	400	600	800	600	400	200	100	100	100	100	200	3,800

MERCED IRRIGATION DISTRICT
Budget 2014/15
Department 2110 - McSwain
Parks and Recreation

	2014-15 BUDGET												2014/15
	Apr	**May**	**June**	**Jul**	**Aug**	**Sep**	**Oct**	**Nov**	**Dec**	**Jan**	**Feb**	**Mar**	**BUDGET**
Office/Computer Equipment <$5,000	-	-	100	100	100	100	-	-	-	-	-	-	400
Safety Equipment	100	-	100	-	100	-	100	-	100	-	100	-	600
Water Treatment Supplies	200	200	300	400	400	300	300	200	200	100	100	100	2,800
Building Materials	200	200	200	200	200	200	200	200	200	200	200	200	2,400
Electrical Materials	50	50	50	50	50	50	50	50	50	50	50	50	600
Fuel & Oil	2,000	3,000	4,000	3,000	4,000	3,000	4,000	3,000	2,000	3,000	2,000	2,000	35,000
Maintenance - Auto	300	400	500	500	500	500	500	400	400	400	300	300	5,000
Maintenance - Pumps & Wells	200	200	200	200	200	200	200	200	200	200	200	200	2,400
Maintenance - Buildings & Grounds	250	250	250	250	250	250	250	250	250	250	250	250	3,000
Maintenance - Tools & Equip	300	300	400	400	300	300	200	200	200	200	200	200	3,200
Utilities(Gas, Water, Electricity, Garbage)	3,200	6,000	3,600	4,200	8,000	4,800	4,400	8,000	3,600	3,300	6,500	3,000	58,600
Operating Service & Supplies Total	**8,700**	**12,900**	**12,400**	**12,400**	**17,000**	**12,200**	**12,300**	**14,400**	**9,000**	**9,300**	**11,400**	**8,000**	**140,000**
TOTAL CASH RELATED EXPENSE	**46,297**	**47,617**	**47,117**	**47,411**	**52,011**	**47,211**	**49,711**	**49,411**	**44,011**	**44,311**	**46,411**	**43,011**	**564,530**
TOTAL EXPENSE	**46,297**	**47,617**	**47,117**	**47,411**	**52,011**	**47,211**	**49,711**	**49,411**	**44,011**	**44,311**	**46,411**	**43,011**	**564,530**
CHANGE IN NET POSITION	**15,078**	**13,633**	**15,583**	**15,839**	**2,739**	**(7,211)**	**(16,736)**	**(28,511)**	**(28,911)**	**(16,761)**	**(22,161)**	**(14,711)**	**(72,130)**

MERCED IRRIGATION DISTRICT
Budget 2014/15
Department 2120 - McClure
Parks and Recreation

	2014-15 BUDGET												2014/15
	Apr	May	June	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	BUDGET
REVENUE DETAIL													
PARKS REVENUE													
Parks Visitor Entry	4,000	4,500	6,000	10,000	6,000	2,000	1,500	1,000	500	500	500	1,000	37,500
Boat Use / Launch	1,200	2,000	3,000	3,000	2,000	-	-	-	-	-	-	-	11,200
Parks Annual Vehicle Permits	3,000	2,000	1,000	500	-	-	-	-	500	2,000	1,500	1,000	11,500
Parks Annual Boat Permits	1,500	1,000	500	-	-	-	-	-	-	1,000	500	500	5,000
Parks Annual Pet Permits	200	100	50	50	-	-	-	-	50	100	200	300	1,050
Parks Basic Campsite	1,500	3,000	3,500	4,000	2,500	1,000	500	200	200	200	200	400	17,200
Parks RV Campsite	9,600	11,000	12,200	13,400	7,000	4,700	2,500	1,150	600	600	650	1,300	64,700
Other Parks Revenue	200	300	300	300	300	200	200	100	100	100	100	100	2,300
Discounts	(400)	(600)	(800)	(900)	(800)	(400)	(300)	(200)	(100)	(100)	(150)	(250)	(5,000)
Promo	-	-	-	18,800	-	-	-	-	-	-	-	-	18,800
Parks Revenue Total	**20,800**	**23,300**	**25,750**	**49,150**	**17,000**	**7,500**	**4,400**	**2,250**	**1,850**	**4,400**	**3,500**	**4,350**	**164,250**
Total Revenue	**20,800**	**23,300**	**25,750**	**49,150**	**17,000**	**7,500**	**4,400**	**2,250**	**1,850**	**4,400**	**3,500**	**4,350**	**164,250**
EXPENDITURE DETAIL													
WAGES / EMPLOYEE BENEFITS													
WAGES													
Wages - Regular	4,488	4,488	4,488	4,488	4,488	4,488	4,488	4,488	4,488	4,488	4,488	4,488	53,856
Wages - Overtime	359	359	359	359	359	359	359	359	359	359	359	359	4,308
Wages Total	**4,847**	**4,847**	**4,847**	**4,847**	**4,847**	**4,847**	**4,847**	**4,847**	**4,847**	**4,847**	**4,847**	**4,847**	**58,164**
EMPLOYEE BENEFITS													
Sick Leave	130	130	130	130	130	130	130	130	130	130	130	130	1,560
FICA Tax (Employer)	301	371	371	371	371	371	371	371	371	371	371	371	4,382
Group Health/Life/Other Insurance	1,301	1,301	1,301	1,301	1,301	1,301	1,301	1,301	1,301	1,301	1,301	1,301	15,612
Retiree's Insurance	133	133	133	133	133	133	133	133	133	133	133	133	1,596
PERS	712	712	712	777	777	777	777	777	777	777	777	777	9,129
Deferred Comp	10	10	10	10	10	10	10	10	10	10	10	10	120
Unemployment Benefits	360	360	360	360	360	360	360	360	360	360	360	360	4,320
Worker's Comp Insurance	109	109	109	109	109	109	109	109	109	109	109	109	1,308
Other Employee Benefits	60	60	60	60	60	60	60	60	60	60	60	60	720
Employee Benefits Total	**3,116**	**3,186**	**3,186**	**3,251**	**3,251**	**3,251**	**3,251**	**3,251**	**3,251**	**3,251**	**3,251**	**3,251**	**38,747**
Wages & Employee Benefits Total	**7,963**	**8,033**	**8,033**	**8,098**	**8,098**	**8,098**	**8,098**	**8,098**	**8,098**	**8,098**	**8,098**	**8,098**	**96,911**
OPERATING SERVICES/SUPPLIES													
Telephone & Data Communication	35	35	35	35	35	35	35	35	35	35	35	35	420
Dues, Fees, Permits, Membership	600	600	600	600	600	600	600	600	600	600	600	600	7,200
General Supplies	50	100	200	200	200	100	100	50	50	50	50	50	1,200
Janitorial Supplies	200	300	400	400	400	300	300	200	200	100	100	100	3,000
Small Equipment & Tools	100	200	300	300	300	200	100	50	50	50	50	50	1,750
Safety Equipment	50	50	50	50	50	50	50	50	50	50	50	50	600
Water Treatment Supplies	100	200	300	400	400	300	300	200	200	100	100	100	2,700
Building Materials	100	100	200	200	200	200	200	200	100	100	100	100	1,800
Electrical Materials	50	50	50	50	50	50	50	50	50	50	50	50	600
Maintenance - Auto	100	100	200	200	200	200	200	200	100	100	100	100	1,800

MERCED IRRIGATION DISTRICT
Budget 2014/15
Department 2120 - McClure
Parks and Recreation

	2014-15 BUDGET												2014/15
	Apr	May	June	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	BUDGET
Maintenance - Pumps & Wells	200	200	200	200	200	200	200	200	200	200	200	200	2,400
Maintenance - Buildings & Grounds	200	200	250	250	250	250	250	250	200	200	100	100	2,500
Maintenance - Tools & Equip	100	100	100	200	200	200	100	100	100	100	100	100	1,500
Utilities(Gas, Water, Electricity, Garbage)	1,200	2,500	1,500	1,800	3,000	2,100	1,900	3,000	1,600	1,400	2,000	1,200	23,200
Operating Service & Supplies Total	**3,085**	**4,735**	**4,385**	**4,885**	**6,085**	**4,785**	**4,385**	**5,185**	**3,535**	**3,135**	**3,635**	**2,835**	**50,670**
TOTAL CASH RELATED EXPENSE	**11,048**	**12,768**	**12,418**	**12,983**	**14,183**	**12,883**	**12,483**	**13,283**	**11,633**	**11,233**	**11,733**	**10,933**	**147,581**
TOTAL EXPENSE	**11,048**	**12,768**	**12,418**	**12,983**	**14,183**	**12,883**	**12,483**	**13,283**	**11,633**	**11,233**	**11,733**	**10,933**	**147,581**
CHANGE IN NET POSITION	**9,752**	**10,532**	**13,332**	**36,167**	**2,817**	**(5,383)**	**(8,083)**	**(11,033)**	**(9,783)**	**(6,833)**	**(8,233)**	**(6,583)**	**16,669**

MERCED IRRIGATION DISTRICT
Budget 2014/15
Department 2130 - Barrett Cove
Parks and Recreation

	2014-15 BUDGET												2014/15
	Apr	May	June	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	BUDGET
REVENUE DETAIL													
PARKS REVENUE													
Parks Visitor Entry	7,000	9,600	10,400	13,000	9,400	4,000	2,700	2,000	1,600	1,600	2,600	3,800	67,700
Boat Use / Launch	3,600	4,200	5,000	5,200	3,200	1,000	-	-	-	-	-	-	22,200
Parks Annual Vehicle Permits	3,500	4,500	3,500	1,500	-	-	-	-	900	5,000	3,000	2,000	23,900
Parks Annual Boat Permits	1,500	1,000	500	-	-	-	-	-	200	2,000	1,500	1,000	7,700
Parks Annual Pet Permits	400	300	200	100	-	-	-	-	100	300	200	300	1,900
Parks Basic Campsite	4,500	6,500	7,500	11,000	6,500	2,500	1,200	800	300	300	400	800	42,300
Parks RV Campsite	9,575	13,075	15,275	21,575	13,075	8,875	5,075	3,375	1,175	1,175	2,175	4,175	98,600
Park Model Campsite	3,500	4,500	5,500	6,500	5,500	3,500	3,000	2,200	1,200	1,200	1,500	2,500	40,600
Other Parks Revenue	300	400	450	500	400	350	300	200	150	150	150	150	3,500
Discounts	(700)	(1,000)	(1,400)	(1,500)	(900)	(500)	(300)	(200)	(200)	(250)	(350)	(400)	(7,700)
Promo	-	500	-	500	-	-	-	-	-	-	-	-	1,000
Parks Revenue Total	**33,175**	**43,575**	**46,925**	**58,375**	**37,175**	**19,725**	**11,975**	**8,375**	**5,425**	**11,475**	**11,175**	**14,325**	**301,700**
Total Revenue	**33,175**	**43,575**	**46,925**	**58,375**	**37,175**	**19,725**	**11,975**	**8,375**	**5,425**	**11,475**	**11,175**	**14,325**	**301,700**
EXPENDITURE DETAIL													
WAGES / EMPLOYEE BENEFITS													
WAGES													
Wages - Regular	17,333	17,333	17,333	17,333	17,333	17,333	17,333	17,333	17,333	17,333	17,333	17,333	207,996
Wages - Overtime	1,387	1,387	1,387	1,387	1,387	1,387	1,387	1,387	1,387	1,387	1,387	1,387	16,644
Wages Total	**18,720**	**18,720**	**18,720**	**18,720**	**18,720**	**18,720**	**18,720**	**18,720**	**18,720**	**18,720**	**18,720**	**18,720**	**224,640**
EMPLOYEE BENEFITS													
Sick Leave	400	400	400	400	400	400	400	400	400	400	400	400	4,800
FICA Tax (Employer)	1,161	1,432	1,432	1,432	1,432	1,432	1,432	1,432	1,432	1,432	1,432	1,432	16,913
Group Health/Life/Other Insurance	3,538	3,538	3,538	3,538	3,538	3,538	3,538	3,538	3,538	3,538	3,538	3,538	42,456
Retiree's Insurance	512	512	512	512	512	512	512	512	512	512	512	512	6,144
PERS	2,799	2,799	2,799	3,049	3,049	3,049	3,049	3,049	3,049	3,049	3,049	3,049	35,838
Deferred Comp	85	85	85	85	85	85	85	85	85	85	85	85	1,020
Unemployment Benefits	330	330	330	330	330	330	330	330	330	330	330	330	3,960
Worker's Comp Insurance	421	421	421	421	421	421	421	421	421	421	421	421	5,052
Other Employee Benefits	1,025	1,025	1,025	1,025	1,025	1,025	1,025	1,025	1,025	1,025	1,025	1,025	12,300
Employee Benefits Total	**10,271**	**10,542**	**10,542**	**10,792**	**10,792**	**10,792**	**10,792**	**10,792**	**10,792**	**10,792**	**10,792**	**10,792**	**128,483**
Wages & Employee Benefits Total	**28,991**	**29,262**	**29,262**	**29,512**	**29,512**	**29,512**	**29,512**	**29,512**	**29,512**	**29,512**	**29,512**	**29,512**	**353,123**
OUTSIDE SERVICES													
Outside Services	100	1,100	100	100	100	100	100	100	100	100	100	100	2,200
Outside Services Total	**100**	**1,100**	**100**	**100**	**100**	**100**	**100**	**100**	**100**	**100**	**100**	**100**	**2,200**
OPERATING SERVICES/SUPPLIES													
Telephone & Data Communication	75	75	75	75	75	75	75	75	75	75	75	75	900
Dues, Fees, Permits, Membership	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	12,000
General Supplies	300	300	400	400	400	300	300	300	200	200	200	200	3,500
Janitorial Supplies	300	300	400	500	500	500	400	300	200	200	200	200	4,000

MERCED IRRIGATION DISTRICT
Budget 2014/15
Department 2130 - Barrett Cove
Parks and Recreation

	2014-15 BUDGET												2014/15
	Apr	May	June	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	BUDGET
Small Equipment & Tools	200	300	500	600	500	300	100	100	100	100	100	200	3,100
Office/Computer Equipment <$5,000	-	-	100	100	100	100	-	-	-	-	-	-	400
Safety Equipment	100	-	100	-	100	-	100	-	100	-	100	-	600
Water Treatment Supplies	100	100	200	300	300	300	200	200	100	-	100	-	1,900
Building Materials	100	100	100	100	100	100	100	100	100	100	100	100	1,200
Electrical Materials	50	100	100	100	100	50	50	50	50	50	50	50	800
Fuel & Oil	1,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	1,000	2,000	22,000
Maintenance - Auto	300	300	400	400	400	300	300	300	300	300	300	300	3,900
Maintenance - Pumps & Wells	200	300	300	300	300	300	300	200	200	200	200	200	3,000
Maintenance - Buildings & Grounds	200	200	200	200	200	200	200	200	200	200	200	200	2,400
Maintenance - Tools & Equipment	200	200	200	200	200	200	200	200	200	200	200	200	2,400
Utilities(Gas, Water, Electricity, Garbage)	3,200	8,000	3,900	4,500	10,000	5,200	4,800	9,500	4,000	3,500	7,000	3,000	66,600
Operating Service & Supplies Total	**7,325**	**13,275**	**9,975**	**10,775**	**16,275**	**10,925**	**10,125**	**14,525**	**8,825**	**8,125**	**10,825**	**7,725**	**128,700**
TOTAL CASH RELATED EXPENSE	**36,416**	**43,637**	**39,337**	**40,387**	**45,887**	**40,537**	**39,737**	**44,137**	**38,437**	**37,737**	**40,437**	**37,337**	**484,023**
TOTAL EXPENSE	**36,416**	**43,637**	**39,337**	**40,387**	**45,887**	**40,537**	**39,737**	**44,137**	**38,437**	**37,737**	**40,437**	**37,337**	**484,023**
CHANGE IN NET POSITION	**(3,241)**	**(62)**	**7,588**	**17,988**	**(8,712)**	**(20,812)**	**(27,762)**	**(35,762)**	**(33,012)**	**(26,262)**	**(29,262)**	**(23,012)**	**(182,323)**

MERCED IRRIGATION DISTRICT
Budget 2014/15
Department 2140 - Horseshoe Bend
Parks and Recreation

	2014-15 BUDGET												2014/15
	Apr	May	June	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	BUDGET
REVENUE DETAIL													
PARKS REVENUE													
Parks Visitor Entry	1,200	1,800	3,300	3,300	1,700	1,000	500	300	250	250	250	350	14,200
Parks Annual Vehicle Permits	300	300	200	100	-	-	-	-	-	500	400	300	2,100
Parks Annual Pet Permits	100	50	50	-	-	-	-	-	-	50	100	100	450
Parks Basic Campsite	1,200	2,300	2,800	3,000	2,000	500	300	100	100	100	100	200	12,700
Parks RV Campsite	4,700	7,375	8,400	8,575	4,800	1,700	900	450	450	250	250	800	38,650
Other Parks Revenue	100	100	100	100	100	100	100	100	100	100	100	100	1,200
Discounts	(200)	(300)	(400)	(500)	(300)	(100)	(100)	(100)	(100)	-	-	(100)	(2,200)
Promo	-	2,000	1,000	-	-	-	-	-	-	-	-	-	3,000
Parks Revenue Total	**7,400**	**13,625**	**15,450**	**14,575**	**8,300**	**3,200**	**1,700**	**850**	**800**	**1,250**	**1,200**	**1,750**	**70,100**
Total Revenue	**7,400**	**13,625**	**15,450**	**14,575**	**8,300**	**3,200**	**1,700**	**850**	**800**	**1,250**	**1,200**	**1,750**	**70,100**
EXPENDITURE DETAIL													
WAGES / EMPLOYEE BENEFITS													
WAGES													
Wages - Regular	4,488	4,488	4,488	4,488	4,488	4,488	4,488	4,488	4,488	4,488	4,488	4,488	53,856
Wages - Overtime	359	359	359	359	359	359	359	359	359	359	359	359	4,308
Wages Total	**4,847**	**4,847**	**4,847**	**4,847**	**4,847**	**4,847**	**4,847**	**4,847**	**4,847**	**4,847**	**4,847**	**4,847**	**58,164**
EMPLOYEE BENEFITS													
Sick Leave	300	300	300	300	300	300	300	300	300	300	300	300	3,600
FICA Tax (Employer)	301	371	371	371	371	371	371	371	371	371	371	368	4,379
Group Health/Life/Other Insurance	684	684	684	684	684	684	684	684	684	684	684	684	8,208
Retiree's Insurance	133	133	133	133	133	133	133	133	133	133	133	130	1,593
PERS	712	712	712	777	777	777	777	777	777	777	777	773	9,125
Deferred Comp	5	5	5	5	5	5	5	5	5	5	5	5	60
Worker's Comp Insurance	109	109	109	109	109	109	109	109	109	109	109	111	1,310
Other Employee Benefits	210	210	210	210	210	210	210	210	210	210	210	210	2,520
Employee Benefits Total	**2,454**	**2,524**	**2,524**	**2,589**	**2,589**	**2,589**	**2,589**	**2,589**	**2,589**	**2,589**	**2,589**	**2,581**	**30,795**
Wages & Employee Benefits Total	**7,301**	**7,371**	**7,371**	**7,436**	**7,436**	**7,436**	**7,436**	**7,436**	**7,436**	**7,436**	**7,436**	**7,428**	**88,959**
OUTSIDE SERVICES													
Outside Services	100	1,100	600	100	100	100	100	100	100	100	100	100	2,700
Outside Services Total	**100**	**1,100**	**600**	**100**	**100**	**100**	**100**	**100**	**100**	**100**	**100**	**100**	**2,700**
OPERATING SERVICES/SUPPLIES													
Telephone & Data Communication	200	200	200	200	200	200	200	200	200	200	200	200	2,400
Dues, Fees, Permits, Membership	450	450	450	450	450	450	450	450	450	450	450	450	5,400
General Supplies	25	25	25	50	50	50	25	25	25	25	25	25	375
Janitorial Supplies	300	300	300	300	300	200	200	100	100	100	100	100	2,400
Small Equipment & Tools	200	300	300	300	300	200	100	100	100	-	-	100	2,000
Safety Equipment	-	100	-	100	-	100	-	100	-	100	-	-	500
Water Treatment Supplies	50	50	100	200	100	100	100	50	50	50	50	50	950
Building Materials	100	-	100	-	100	-	100	-	100	-	-	-	500

MERCED IRRIGATION DISTRICT
Budget 2014/15
Department 2140 - Horseshoe Bend
Parks and Recreation

	2014-15 BUDGET												2014/15
	Apr	May	June	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	BUDGET
Electrical Materials	50	50	50	50	50	50	50	50	-	50	-	50	500
Fuel & Oil	-	1,000	-	1,000	-	1,000	-	1,000	-	1,000	-	1,000	6,000
Maintenance - Pumps & Wells	200	300	300	300	300	300	300	200	200	200	200	200	3,000
Maintenance - Buildings & Grounds	200	200	200	200	200	200	200	200	200	200	200	200	2,400
Maintenance - Tools & Equipment	100	200	200	200	200	100	100	100	100	-	-	-	1,300
Utilities(Gas, Water, Electricity, Garbage)	1,500	2,000	2,500	3,000	3,000	2,000	1,500	1,500	1,000	1,000	1,000	1,500	21,500
Operating Service & Supplies Total	**3,475**	**5,175**	**4,825**	**6,350**	**5,350**	**4,950**	**3,425**	**4,075**	**2,625**	**3,375**	**2,325**	**3,875**	**49,825**
TOTAL CASH RELATED EXPENSE	**10,876**	**13,646**	**12,796**	**13,886**	**12,886**	**12,486**	**10,961**	**11,611**	**10,161**	**10,911**	**9,861**	**11,403**	**141,484**
TOTAL EXPENSE	**10,876**	**13,646**	**12,796**	**13,886**	**12,886**	**12,486**	**10,961**	**11,611**	**10,161**	**10,911**	**9,861**	**11,403**	**141,484**
CHANGE IN NET POSITION	**(3,476)**	**(21)**	**2,654**	**689**	**(4,586)**	**(9,286)**	**(9,261)**	**(10,761)**	**(9,361)**	**(9,661)**	**(8,661)**	**(9,653)**	**(71,384)**

MERCED IRRIGATION DISTRICT
Budget 2014/15
Department 2150 - Bagby
Parks and Recreation

	2014-15 BUDGET												2014/15
	Apr	**May**	**June**	**Jul**	**Aug**	**Sep**	**Oct**	**Nov**	**Dec**	**Jan**	**Feb**	**Mar**	**BUDGET**
REVENUE DETAIL													
PARKS REVENUE													
Parks Visitor Entry	100	100	100	100	100	100	100	100	100	100	100	100	1,200
Parks Revenue Total	**100**	**100**	**100**	**100**	**100**	**100**	**100**	**100**	**100**	**100**	**100**	**100**	**1,200**
Total Revenue	**100**	**100**	**100**	**100**	**100**	**100**	**100**	**100**	**100**	**100**	**100**	**100**	**1,200**
EXPENDITURE DETAIL													
WAGES / EMPLOYEE BENEFITS													
WAGES													
Wages - Regular	2,969	3,266	3,860	2,969	3,860	2,969	2,376	1,485	1,188	1,188	1,188	2,376	29,694
Wages - Overtime	238	261	309	238	309	238	190	119	95	95	95	190	2,377
Wages Total	**3,207**	**3,527**	**4,169**	**3,207**	**4,169**	**3,207**	**2,566**	**1,604**	**1,283**	**1,283**	**1,283**	**2,566**	**32,071**
EMPLOYEE BENEFITS													
Sick Leave	75	75	75	75	75	75	75	75	75	75	75	75	900
FICA Tax (Employer)	199	270	319	245	319	245	196	123	98	98	98	196	2,406
Group Health/Life/Other Insurance	314	314	314	314	314	314	314	314	314	314	314	314	3,768
Retiree's Insurance	73	73	73	73	73	73	73	73	73	74	74	74	879
PERS	392	392	392	428	428	428	428	428	428	428	428	428	5,028
Deferred Comp	10	10	10	10	10	10	10	10	10	10	10	10	120
Unemployment Benefits	210	210	210	210	210	210	210	210	210	210	210	210	2,520
Worker's Comp Insurance	72	79	94	72	94	72	58	36	29	29	29	58	722
Other Employee Benefits	200	200	200	200	200	200	200	200	200	200	200	200	2,400
Employee Benefits Total	**1,545**	**1,623**	**1,687**	**1,627**	**1,723**	**1,627**	**1,564**	**1,469**	**1,437**	**1,438**	**1,438**	**1,565**	**18,743**
Wages & Employee Benefits Total	**4,752**	**5,150**	**5,856**	**4,834**	**5,892**	**4,834**	**4,130**	**3,073**	**2,720**	**2,721**	**2,721**	**4,131**	**50,814**
OPERATING SERVICES/SUPPLIES													
Telephone & Data Communication	50	50	50	50	50	50	50	50	50	50	50	50	600
General Supplies	25	25	25	25	25	25	25	25	25	25	25	25	300
Water Treatment Supplies	25	-	25	-	25	-	25	-	25	-	25	-	150
Building Materials	-	-	-	-	-	-	-	-	500	500	500	500	2,000
Electrical Materials	-	-	-	-	-	-	-	-	500	500	500	500	2,000
Maintenance - Pumps & Wells	-	50	-	50	-	50	-	50	-	50	-	50	300
Maintenance - Buildings & Grounds	50	-	50	-	50	-	50	-	500	500	500	500	2,200
Utilities(Gas, Water, Electricity, Garbage)	200	200	200	200	200	200	200	200	200	200	200	200	2,400
Operating Service & Supplies Total	**350**	**325**	**350**	**325**	**350**	**325**	**350**	**325**	**1,800**	**1,825**	**1,800**	**1,825**	**9,950**
TOTAL CASH RELATED EXPENSE	**5,102**	**5,475**	**6,206**	**5,159**	**6,242**	**5,159**	**4,480**	**3,398**	**4,520**	**4,546**	**4,521**	**5,956**	**60,764**
TOTAL EXPENSE	**5,102**	**5,475**	**6,206**	**5,159**	**6,242**	**5,159**	**4,480**	**3,398**	**4,520**	**4,546**	**4,521**	**5,956**	**60,764**
CHANGE IN NET POSITION	**(5,002)**	**(5,375)**	**(6,106)**	**(5,059)**	**(6,142)**	**(5,059)**	**(4,380)**	**(3,298)**	**(4,420)**	**(4,446)**	**(4,421)**	**(5,856)**	**(59,564)**

MERCED IRRIGATION DISTRICT
Budget 2014/15
Department 2200- Operations
Parks and Recreation

	2014-15 BUDGET												2014/15
	Apr	May	June	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	BUDGET
REVENUE DETAIL													
PARKS REVENUE													
Houseboat Permits	-	-	-	-	-	-	-	-	-	150,000	-	-	150,000
Houseboat Transfers	500	-	500	-	500	-	-	500	-	-	500	-	2,500
Parks Revenue Total	**500**	**-**	**500**	**-**	**500**	**-**	**-**	**500**	**-**	**150,000**	**500**	**-**	**152,500**
OTHER REVENUE													
Miscellaneous Revenue	-	500	-	500	-	500	-	500	-	500	-	-	2,500
Other Revenue Total	**-**	**500**	**-**	**500**	**-**	**500**	**-**	**500**	**-**	**500**	**-**	**-**	**2,500**
Total Revenue	**500**	**500**	**500**	**500**	**500**	**500**	**-**	**1,000**	**-**	**150,500**	**500**	**-**	**155,000**
EXPENDITURE DETAIL													
WAGES / EMPLOYEE BENEFITS													
WAGES													
Wages - Regular	13,547	13,216	14,868	14,868	14,868	14,868	14,538	13,216	13,216	13,216	12,390	12,390	165,201
Wages - Overtime	1,084	1,057	1,190	1,190	1,190	1,190	1,163	1,057	1,057	1,057	991	990	13,216
Wages Total	**14,631**	**14,273**	**16,058**	**16,058**	**16,058**	**16,058**	**15,701**	**14,273**	**14,273**	**14,273**	**13,381**	**13,380**	**178,417**
EMPLOYEE BENEFITS													
Sick Leave	260	260	260	260	260	260	260	260	260	260	260	260	3,120
FICA Tax (Employer)	907	1,092	1,228	1,228	1,228	1,228	1,201	1,092	1,092	1,092	1,024	1,024	13,436
Group Health/Life/Other Insurance	3,952	3,952	3,952	3,952	3,952	3,952	3,952	3,952	3,953	3,953	3,953	3,953	47,428
Retiree's Insurance	407	407	407	407	407	407	407	407	408	408	408	408	4,888
PERS	2,183	2,183	2,184	2,382	2,382	2,382	2,382	2,382	2,382	2,382	2,382	2,385	27,991
Deferred Comp	150	150	150	150	150	150	150	150	150	150	150	150	1,800
Unemployment Benefits	100	100	100	100	100	100	100	100	100	100	100	100	1,200
Worker's Comp Insurance	329	321	361	361	361	361	353	321	321	321	302	302	4,014
Other Employee Benefits	370	370	370	370	370	370	370	370	370	370	370	370	4,440
Employee Benefits Total	**8,658**	**8,835**	**9,012**	**9,210**	**9,210**	**9,210**	**9,175**	**9,034**	**9,036**	**9,036**	**8,949**	**8,952**	**108,317**
Wages & Employee Benefits Total	**23,289**	**23,108**	**25,070**	**25,268**	**25,268**	**25,268**	**24,876**	**23,307**	**23,309**	**23,309**	**22,330**	**22,332**	**286,734**
OUTSIDE SERVICES													
Outside Services	5,500	5,500	5,500	5,500	5,500	5,500	5,500	5,500	5,500	5,500	500	500	56,000
Outside Services Total	**5,500**	**5,500**	**5,500**	**5,500**	**5,500**	**5,500**	**5,500**	**5,500**	**5,500**	**5,500**	**500**	**500**	**56,000**
OPERATING SERVICES/SUPPLIES													
Telephone & Data Communication	400	400	400	400	400	400	400	400	400	400	400	400	4,800
General Supplies	200	300	300	300	300	300	300	200	200	200	200	200	3,000
Small Equipment & Tools	200	200	200	200	200	200	200	200	200	200	200	200	2,400
Safety Equipment	100	100	100	100	100	100	100	100	100	100	100	100	1,200
Chemicals/Pesticides	500	500	-	-	-	-	-	-	500	500	500	500	3,000
Water Treatment Supplies	100	100	100	100	100	100	100	100	100	100	100	100	1,200
Building Materials	500	500	500	500	500	500	500	500	500	500	500	500	6,000

MERCED IRRIGATION DISTRICT
Budget 2014/15
Department 2200- Operations
Parks and Recreation

	2014-15 BUDGET												2014/15
	Apr	**May**	**June**	**Jul**	**Aug**	**Sep**	**Oct**	**Nov**	**Dec**	**Jan**	**Feb**	**Mar**	**BUDGET**
Electrical Materials	100	100	100	100	100	100	100	100	100	100	100	100	1,200
Maintenance - Auto	300	300	400	400	400	400	300	300	300	300	300	300	4,000
Maintenance - Pumps & Wells	100	100	100	100	100	100	100	100	100	100	100	100	1,200
Maintenance - Buildings & Grounds	-	10,000	-	-	-	-	-	-	-	-	-	-	10,000
Maintenance - Tools & Equipment	200	200	300	300	300	300	200	200	200	200	200	200	2,800
Maintenance - Ramp & Floating RR	300	300	300	300	300	300	300	300	300	300	300	300	3,600
Operating Service & Supplies Total	**3,000**	**13,100**	**2,800**	**2,800**	**2,800**	**2,800**	**2,600**	**2,500**	**3,000**	**3,000**	**3,000**	**3,000**	**44,400**
OTHER EXPENSES													
Bond Trustee Fees	10	10	10	10	10	10	10	10	10	10	10	10	120
Other Expenses Total	**10**	**10**	**10**	**10**	**10**	**10**	**10**	**10**	**10**	**10**	**10**	**10**	**120**
OTHER EXPENSES													
Inter-Fund Vehicle & Equipment	1,404	1,404	1,404	1,404	1,404	1,404	1,404	1,404	1,404	1,404	1,404	1,400	16,844
Inter-Fund Materials	74	74	74	74	74	74	74	74	74	74	74	76	890
Inter-Fund Admin Fee	218	218	218	218	218	218	218	218	218	218	218	216	2,614
Other Expenses Total	**1,696**	**1,696**	**1,696**	**1,696**	**1,696**	**1,696**	**1,696**	**1,696**	**1,696**	**1,696**	**1,696**	**1,692**	**20,348**
TOTAL CASH RELATED EXPENSE	**33,495**	**43,414**	**35,076**	**35,274**	**35,274**	**35,274**	**34,682**	**33,013**	**33,515**	**33,515**	**27,536**	**27,534**	**407,602**
TOTAL EXPENSE	**33,495**	**43,414**	**35,076**	**35,274**	**35,274**	**35,274**	**34,682**	**33,013**	**33,515**	**33,515**	**27,536**	**27,534**	**407,602**
CHANGE IN NET POSITION	**(32,995)**	**(42,914)**	**(34,576)**	**(34,774)**	**(34,774)**	**(34,774)**	**(34,682)**	**(32,013)**	**(33,515)**	**116,985**	**(27,036)**	**(27,534)**	**(252,602)**

Hydroelectric

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MERCED IRRIGATION DISTRICT
Budget 2014/15
Fund 103
Hydroelectric

	2014/15 BUDGET
REVENUE DETAIL	
HYDRO REVENUE	
Energy Revenue	$ 972,612
Capacity Revenue	962,920
RPS Revenue	285,902
Hydro Revenue Total	**2,221,434**
OTHER REVENUE	
Interest on Trust Accounts	81
Other Revenue Total	**81**
Total Revenue	**2,221,515**
EXPENDITURE DETAIL	
WAGES / EMPLOYEE BENEFITS	
WAGES	
Wages - Regular	524,602
Wages - Overtime	47,138
Wages Total	**571,740**
EMPLOYEE BENEFITS	
Sick Leave	18,090
FICA Tax (Employer)	43,738
Group Health/Life/Other Insurance	73,977
Retiree's Insurance	15,265
PERS	94,315
Deferred Comp	5,850
Unemployment Benefits	5,085
Worker's Comp Insurance	20,190
Other Employee Benefits	10,800
Employee Benefits Total	**287,310**
Wages & Employee Benefits Total	**859,050**

Note: The Hydroelectric project will transition from PG&E to MID on July 1, 2014. This represents the first three months of this budget being the responsibility of PG&E, while the remaining nine month of the budget will be the responsibility of MID.

MERCED IRRIGATION DISTRICT
Budget 2014/15
Fund 103
Hydroelectric

	2014/15 BUDGET
OUTSIDE SERVICES	
Outside Services	627,367
Outside Services Total	**627,367**
OPERATING SERVICES/SUPPLIES	
Advertising	8,000
Safety/DOT/Minor WC	639
Telephone & Data Communication	19,800
Staff Development (Training, Seminar, Travel)	2,963
Employee Relations	377
Dues, Fees, Permits, Membership	395,545
Postage Expense	377
Property & Liability Insurance	120,741
General Supplies	8,027
Janitorial Supplies	2,627
Small Equipment & Tools	1,502
Software/Licenses	5,000
Safety Equipment	5,000
Water Treatment Supplies	3,004
Building Materials	21,250
Electrical Materials	3,752
Welding Materials	751
Fuel & Oil	7,500
Maintenance - Auto	1,125
Maintenance - Buildings & Grounds	19,007
Maintenance - Tools & Equipment	42,753
Rentals & Leases	9,602
Utilities(Gas, Water, Electricity, Garbage)	55,125
Operating Service & Supplies Total	**734,467**
ELECTRICITY - WELLS / BOOSTERS	
Electricity - Wells	18,751
Electricity - Wells / Boosters Total	**18,751**
OTHER EXPENSES	
Bond Trustee Fees	81
Other Expenses Total	**81**

Note: The Hydroelectric project will transition from PG&E to MID on July 1, 2014. This represents the first three months of this budget being the responsibility of PG&E, while the remaining nine month of the budget will be the responsibility of MID.

MERCED IRRIGATION DISTRICT
Budget 2014/15
Fund 103
Hydroelectric

	2014/15 BUDGET
DEPRECIATION EXPENSE	
Depreciation Expense	534,483
Depreciation Expense Total	**534,483**
OTHER EXPENSES	
Allocation - G&A Gen Ops	326,729
Allocation - G&A Gen Mgmt/Dir	102,930
Other Expenses Total	**429,659**
TOTAL CASH RELATED EXPENSE	**$ 2,669,375**
TOTAL INTEREST, TAXES, DEPRECIATION & AMORTIZATION	**$ 534,483**
TOTAL EXPENSE	**$ 3,203,858**
CHANGE IN NET POSITION	**$ (982,343)**

Note: The Hydroelectric project will transition from PG&E to MID on July 1, 2014. This represents the first three months of this budget being the responsibility of PG&E, while the remaining nine month of the budget will be the responsibility of MID.

Capital Plan
Total Projected Projects
By Department and Project Name

Hydroelectric

Priority	Project Name	Total Cost	2014/2015	2015/2016	2016/2017	2017/2018	Beyond 2018	Reimb	Total Net Cost
Carryover									
0	Hydro Project Microwave Communication Rebuild	$363,333	$363,333				$0	$0	**$363,333**
	Carryover Total	**$363,333**	**$363,333**				**$0**	**$0**	**$363,333**
Critical									
1	SCADA & PCL Upgrade	$127,500	$127,500				$0	$0	**$127,500**
2	Exchequer Rock Fall Protection for Access Tunnel	$810,000	$60,000	$750,000			$0	$0	**$810,000**
3	Fish Water Valve Repair	$475,000	$0				$0	$475,000	**$0**
	Critical Total	**$1,412,500**	**$187,500**	**$750,000**			**$0**	**$475,000**	**$937,500**
Other									
1	Phase III Valve Chamber Stairway Modifications	$225,000	$0				$0	$225,000	**$0**
2	Garage / Shop Replacement	$265,000	$15,000				$0	$250,000	**$15,000**
	Other Total	**$490,000**	**$15,000**				**$0**	**$475,000**	**$15,000**
	Hydroelectric	**$2,265,833**	**$565,833**	**$750,000**			**$0**	**$950,000**	**$1,315,833**

MERCED IRRIGATION DISTRICT
Budget 2014/15
Department 0000 - Non-Departmental
Hydroelectric

	2014-15 BUDGET												2014/15
	Apr	May	June	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	BUDGET
REVENUE DETAIL													
HYDRO REVENUE													
Energy Revenue	-	-	-	108,068	108,068	108,068	108,068	108,068	108,068	108,068	108,068	108,068	972,612
Capacity Revenue	-	-	-	106,991	106,991	106,991	106,991	106,991	106,991	106,991	106,991	106,991	962,920
RPS Revenue	-	-	-	31,767	31,767	31,767	31,767	31,767	31,767	31,767	31,767	31,767	285,902
Hydro Revenue Total	**-**	**-**	**-**	**246,826**	**246,826**	**246,826**	**246,826**	**246,826**	**246,826**	**246,826**	**246,826**	**246,826**	**2,221,434**
OTHER REVENUE													
Interest on Trust Accounts	-	-	-	9	9	9	9	9	9	9	9	9	81
Other Revenue Total	**-**	**-**	**-**	**9**	**9**	**9**	**9**	**9**	**9**	**9**	**9**	**9**	**81**
Total Revenue	**-**	**-**	**-**	**246,835**	**246,835**	**246,835**	**246,835**	**246,835**	**246,835**	**246,835**	**246,835**	**246,835**	**2,221,515**
CHANGE IN NET POSITION	**-**	**-**	**-**	**246,835**	**246,835**	**246,835**	**246,835**	**246,835**	**246,835**	**246,835**	**246,835**	**246,835**	**2,221,515**

Note: The Hydroelectric project will transition from PG&E to MID on July 1, 2014. This represents the first three months of this budget being the responsibility of PG&E, while the remaining nine month of the budget will be the responsibility of MID.

MERCED IRRIGATION DISTRICT
Budget 2014/15
Department **3000- Administration**
Hydroelectric

Note: The Hydroelectric project will transition from PG&E to MID on July 1, 2014. This represents the first three months of this budget being the responsibility of PG&E, while the remaining nine month of the budget will be the responsibility of MID.

	2014-15 BUDGET												2014/15
	Apr	May	June	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	BUDGET
EXPENDITURE DETAIL													
WAGES / EMPLOYEE BENEFITS													
WAGES													
Wages - Regular	-	-	-	16,016	24,024	16,016	16,016	16,016	16,016	24,024	16,016	16,016	160,160
Wages - Overtime	-	-	-	95	142	95	95	95	95	142	95	91	945
Wages Total	**-**	**-**	**-**	**16,111**	**24,166**	**16,111**	**16,111**	**16,111**	**16,111**	**24,166**	**16,111**	**16,107**	**161,105**
EMPLOYEE BENEFITS													
Sick Leave	-	-	-	500	500	500	500	500	500	500	500	500	4,500
FICA Tax (Employer)	-	-	-	1,232	1,849	1,232	1,232	1,232	1,232	1,849	1,232	1,234	12,324
Group Health/Life/Other Insurance	-	-	-	2,840	2,840	2,840	2,840	2,840	2,840	2,840	2,840	2,843	25,563
Retiree's Insurance	-	-	-	473	473	473	473	473	473	473	473	473	4,257
PERS	-	-	-	3,647	3,647	3,647	3,647	3,647	3,647	3,647	3,647	3,649	32,825
Deferred Comp	-	-	-	200	200	200	200	200	200	200	200	200	1,800
Unemployment Benefits	-	-	-	565	565	565	565	565	565	565	565	565	5,085
Worker's Comp Insurance	-	-	-	521	521	521	521	521	521	521	521	523	4,691
Other Employee Benefits	-	-	-	400	400	400	400	400	400	400	400	400	3,600
Employee Benefits Total	**-**	**-**	**-**	**10,378**	**10,995**	**10,378**	**10,378**	**10,378**	**10,378**	**10,995**	**10,378**	**10,387**	**94,645**
Wages & Employee Benefits Total	**-**	**-**	**-**	**26,489**	**35,161**	**26,489**	**26,489**	**26,489**	**26,489**	**35,161**	**26,489**	**26,494**	**255,750**
OPERATING SERVICES/SUPPLIES													
Property & Liability Insurance	-	-	-	12,985	12,985	12,985	13,631	13,631	13,631	13,631	13,631	13,631	120,741
Operating Service & Supplies Total	**-**	**-**	**-**	**12,985**	**12,985**	**12,985**	**13,631**	**13,631**	**13,631**	**13,631**	**13,631**	**13,631**	**120,741**
OTHER EXPENSES													
Bond Trustee Fees	-	-	-	9	9	9	9	9	9	9	9	9	81
Other Expenses Total	**-**	**-**	**-**	**9**	**9**	**9**	**9**	**9**	**9**	**9**	**9**	**9**	**81**
DEPRECIATION EXPENSE													
Depreciation Expense	-	-	-	59,387	59,387	59,387	59,387	59,387	59,387	59,387	59,387	59,387	534,483
Depreciation Expense Total	**-**	**-**	**-**	**59,387**	**59,387**	**59,387**	**59,387**	**59,387**	**59,387**	**59,387**	**59,387**	**59,387**	**534,483**
OTHER EXPENSES													
Allocation - G&A Gen Ops	-	-	-	33,687	41,391	32,135	39,577	37,206	33,352	41,338	32,234	35,809	326,729
Allocation - G&A Gen Mgmt/Dir	-	-	-	10,492	13,529	10,800	11,095	10,829	11,088	13,530	10,717	10,850	102,930
Other Expenses Total	**-**	**-**	**-**	**44,179**	**54,920**	**42,935**	**50,672**	**48,035**	**44,440**	**54,868**	**42,951**	**46,659**	**429,659**
TOTAL CASH RELATED EXPENSE	**-**	**-**	**-**	**83,662**	**103,075**	**82,418**	**90,801**	**88,164**	**84,569**	**103,669**	**83,080**	**86,793**	**806,231**
TOTAL INTEREST, TAXES, DEPRECIATION & AMORTIZATION	**-**	**-**	**-**	**59,387**	**59,387**	**59,387**	**59,387**	**59,387**	**59,387**	**59,387**	**59,387**	**59,387**	**534,483**
TOTAL EXPENSE	**-**	**-**	**-**	**143,049**	**162,462**	**141,805**	**150,188**	**147,551**	**143,956**	**163,056**	**142,467**	**146,180**	**1,340,714**
CHANGE IN NET POSITION	**-**	**-**	**-**	**(143,049)**	**(162,462)**	**(141,805)**	**(150,188)**	**(147,551)**	**(143,956)**	**(163,056)**	**(142,467)**	**(146,180)**	**(1,340,714)**

MERCED IRRIGATION DISTRICT
Budget 2014/15
Department 3100 - Operations
Hydroelectric

	2014-15 BUDGET												2014/15
	Apr	**May**	**June**	**Jul**	**Aug**	**Sep**	**Oct**	**Nov**	**Dec**	**Jan**	**Feb**	**Mar**	**BUDGET**
EXPENDITURE DETAIL													
WAGES / EMPLOYEE BENEFITS													
WAGES													
Wages - Regular	-	-	-	36,444	54,666	36,444	36,444	36,444	36,444	54,666	36,444	36,446	364,442
Wages - Overtime	-	-	-	4,619	6,929	4,619	4,619	4,619	4,619	6,929	4,619	4,621	46,193
Wages Total	**-**	**-**	**-**	**41,063**	**61,595**	**41,063**	**41,063**	**41,063**	**41,063**	**61,595**	**41,063**	**41,067**	**410,635**
EMPLOYEE BENEFITS													
Sick Leave	-	-	-	1,510	1,510	1,510	1,510	1,510	1,510	1,510	1,510	1,510	13,590
FICA Tax (Employer)	-	-	-	3,141	4,712	3,141	3,141	3,141	3,141	4,712	3,141	3,144	31,414
Group Health/Life/Other Insurance	-	-	-	5,379	5,379	5,379	5,379	5,379	5,379	5,379	5,379	5,382	48,414
Retiree's Insurance	-	-	-	1,223	1,223	1,223	1,223	1,223	1,223	1,223	1,223	1,224	11,008
PERS	-	-	-	6,832	6,832	6,832	6,832	6,832	6,832	6,832	6,832	6,834	61,490
Deferred Comp	-	-	-	450	450	450	450	450	450	450	450	450	4,050
Worker's Comp Insurance	-	-	-	1,722	1,722	1,722	1,722	1,722	1,722	1,722	1,722	1,723	15,499
Other Employee Benefits	-	-	-	800	800	800	800	800	800	800	800	800	7,200
Employee Benefits Total	**-**	**-**	**-**	**21,057**	**22,628**	**21,057**	**21,057**	**21,057**	**21,057**	**22,628**	**21,057**	**21,067**	**192,665**
Wages & Employee Benefits Total	**-**	**-**	**-**	**62,120**	**84,223**	**62,120**	**62,120**	**62,120**	**62,120**	**84,223**	**62,120**	**62,134**	**603,300**
OUTSIDE SERVICES													
Outside Services	-	-	-	12,499	12,499	12,499	14,999	12,499	12,501	12,501	12,501	12,504	115,002
Outside Services Total	**-**	**-**	**-**	**12,499**	**12,499**	**12,499**	**14,999**	**12,499**	**12,501**	**12,501**	**12,501**	**12,504**	**115,002**
OPERATING SERVICES/SUPPLIES													
Advertising	-	-	-	-	-	-	-	-	-	-	-	8,000	8,000
Safety/DOT/Minor WC	-	-	-	71	71	71	71	71	71	71	71	71	639
Telephone & Data Communication	-	-	-	2,200	2,200	2,200	2,200	2,200	2,200	2,200	2,200	2,200	19,800
Staff Development (Training, Seminar, Travel)	-	-	-	329	329	329	329	329	329	329	330	330	2,963
Employee Relations	-	-	-	41	42	42	42	42	42	42	42	42	377
Dues, Fees, Permits, Membership	-	-	-	13,333	233,425	13,333	13,333	13,333	13,334	25,284	14,834	40,334	380,543
Postage Expense	-	-	-	41	42	42	42	42	42	42	42	42	377
General Supplies	-	-	-	891	892	892	892	892	892	892	892	892	8,027
Janitorial Supplies	-	-	-	208	208	208	208	208	209	209	209	209	1,876
Safety Equipment	-	-	-	555	555	555	555	555	555	555	555	560	5,000
Water Treatment Supplies	-	-	-	166	167	167	167	167	167	167	167	167	1,502
Building Materials	-	-	-	1,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111	1,112	10,000
Fuel & Oil	-	-	-	2,500	-	-	2,500	-	-	2,500	-	-	7,500
Maintenance - Buildings & Grounds	-	-	-	200	200	200	200	200	200	200	200	200	1,800
Maintenance - Tools & Equipment	-	-	-	83	83	83	83	83	84	84	84	84	751
Rentals & Leases	-	-	-	233	233	233	233	233	234	234	234	234	2,101
Utilities(Gas, Water, Electricity, Garbage)	-	-	-	6,125	6,125	6,125	6,125	6,125	6,125	6,125	6,125	6,125	55,125
Operating Service & Supplies Total	**-**	**-**	**-**	**28,087**	**245,683**	**25,591**	**28,091**	**25,591**	**25,595**	**40,045**	**27,096**	**60,602**	**506,381**

Note: The Hydroelectric project will transition from PG&E to MID on July 1, 2014. This represents the first three months of this budget being the responsibility of PG&E, while the remaining nine month of the budget will be the responsibility of MID.

MERCED IRRIGATION DISTRICT
Budget 2014/15
Department 3100 - Operations
Hydroelectric

	2014-15 BUDGET												2014/15
	Apr	May	June	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	BUDGET
ELECTRICITY - WELLS / BOOSTERS													
Electricity - Wells	-	-	-	2,083	2,083	2,083	2,083	2,083	2,084	2,084	2,084	2,084	18,751
Electricity - Wells / Boosters Total	**-**	**-**	**-**	**2,083**	**2,083**	**2,083**	**2,083**	**2,083**	**2,084**	**2,084**	**2,084**	**2,084**	**18,751**
TOTAL CASH RELATED EXPENSE	**-**	**-**	**-**	**104,789**	**344,488**	**102,293**	**107,293**	**102,293**	**102,300**	**138,853**	**103,801**	**137,324**	**1,243,434**
TOTAL EXPENSE	**-**	**-**	**-**	**104,789**	**344,488**	**102,293**	**107,293**	**102,293**	**102,300**	**138,853**	**103,801**	**137,324**	**1,243,434**
CHANGE IN NET POSITION	**-**	**-**	**-**	**(104,789)**	**(344,488)**	**(102,293)**	**(107,293)**	**(102,293)**	**(102,300)**	**(138,853)**	**(103,801)**	**(137,324)**	**(1,243,434)**

Note: The Hydroelectric project will transition from PG&E to MID on July 1, 2014. This represents the first three months of this budget being the responsibility of PG&E, while the remaining nine month of the budget will be the responsibility of MID.

MERCED IRRIGATION DISTRICT
Budget 2014/15
Department **3200 - Maintenance**
Hydroelectric

	2014-15 BUDGET												2014/15
	Apr	**May**	**June**	**Jul**	**Aug**	**Sep**	**Oct**	**Nov**	**Dec**	**Jan**	**Feb**	**Mar**	**BUDGET**
EXPENDITURE DETAIL													
OUTSIDE SERVICES													
Outside Services	-	-	-	49,830	109,834	50,954	49,834	49,834	51,451	49,836	49,836	50,956	512,365
Outside Services Total	**-**	**-**	**-**	**49,830**	**109,834**	**50,954**	**49,834**	**49,834**	**51,451**	**49,836**	**49,836**	**50,956**	**512,365**
OPERATING SERVICES/SUPPLIES													
Dues, Fees, Permits, Membership	-	-	-	1,666	1,667	1,667	1,667	1,667	1,667	1,667	1,667	1,667	15,002
Janitorial Supplies	-	-	-	83	83	83	83	83	84	84	84	84	751
Small Equipment & Tools	-	-	-	166	167	167	167	167	167	167	167	167	1,502
Software/Licenses	-	-	-	-	-	-	-	-	-	5,000	-	-	5,000
Water Treatment Supplies	-	-	-	166	167	167	167	167	167	167	167	167	1,502
Building Materials	-	-	-	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	11,250
Electrical Materials	-	-	-	416	417	417	417	417	417	417	417	417	3,752
Welding Materials	-	-	-	83	83	83	83	83	84	84	84	84	751
Maintenance - Auto	-	-	-	125	125	125	125	125	125	125	125	125	1,125
Maintenance - Buildings & Grounds	-	-	-	1,911	1,912	1,912	1,912	1,912	1,912	1,912	1,912	1,912	17,207
Maintenance - Tools & Equipment	-	-	-	4,666	4,667	4,667	4,667	4,667	4,667	4,667	4,667	4,667	42,002
Rentals & Leases	-	-	-	833	833	833	833	833	834	834	834	834	7,501
Operating Service & Supplies Total	**-**	**-**	**-**	**11,365**	**11,371**	**11,371**	**11,371**	**11,371**	**11,374**	**16,374**	**11,374**	**11,374**	**107,345**
TOTAL CASH RELATED EXPENSE	**-**	**-**	**-**	**61,195**	**121,205**	**62,325**	**61,205**	**61,205**	**62,825**	**66,210**	**61,210**	**62,330**	**619,710**
TOTAL EXPENSE	**-**	**-**	**-**	**61,195**	**121,205**	**62,325**	**61,205**	**61,205**	**62,825**	**66,210**	**61,210**	**62,330**	**619,710**
CHANGE IN NET POSITION	**-**	**-**	**-**	**(61,195)**	**(121,205)**	**(62,325)**	**(61,205)**	**(61,205)**	**(62,825)**	**(66,210)**	**(61,210)**	**(62,330)**	**(619,710)**

Note: The Hydroelectric project will transition from PG&E to MID on July 1, 2014. This represents the first three months of this budget being the responsibility of PG&E, while the remaining nine month of the budget will be the responsibility of MID.

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Energy Resources

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MERCED IRRIGATION DISTRICT
Budget 2014/15
Fund 104
Energy Resources

	2014/15 BUDGET
REVENUE DETAIL	
ENERGY REVENUE	
Electric Revenue	$ 391,622
Commercial Electric Revenue	12,828,189
Industrial Electric Revenue	14,862,916
Municipal Electric Revenue	6,049,066
Residential Electric Revenue	8,329,094
Public Street & Highway Lights	230,258
Agriculture - Demand Charge	96,844
Commercial - Demand Charge	2,174,277
Industrial - Demand Charge	2,661,712
Municipal - Demand Charge	1,417,243
Greenhouse Gas Allowance	1,860,000
Reactive Charge	1,788
Wind Energy Resale	430,579
Electrical Power Factor	9,346
Customer Services Revenue	820,455
Contract Credits	(189,996)
Operational Service Revenue	630,504
System Utilities Revenue	728,446
Other Energy Resources Revenue	71,302
Public Purposes Revenue Received	1,446,741
Energy Revenue Total	**54,850,386**
OTHER REVENUE	
Engineering Service Charges	2,148
Administrative Fees	85,080
Interest on Customer Accounts	45,720
Interest/Dividend Revenue	94,140
Interest on Trust Accounts	34,785
Other Revenue Total	**261,873**
Total Revenue	**55,112,259**

MERCED IRRIGATION DISTRICT
Budget 2014/15
Fund 104
Energy Resources

	2014/15 BUDGET
EXPENDITURE DETAIL	
WAGES / EMPLOYEE BENEFITS	
WAGES	
Wages - Regular	2,161,508
Wages - Overtime	209,955
Wages Total	**2,371,463**
EMPLOYEE BENEFITS	
Sick Leave	60,900
FICA Tax (Employer)	181,410
Group Health/Life/Other Insurance	425,292
Retiree's Insurance	64,812
PERS	402,039
Deferred Comp	17,760
Worker's Comp Insurance	64,428
Other Employee Benefits	40,320
Employee Benefits Total	**1,256,961**
Wages & Employee Benefits Total	**3,628,424**
OUTSIDE SERVICES	
Outside Services	364,120
Legal Services	249,300
Temporary Labor	4,200
Outside Services Total	**617,620**
OPERATING SERVICES/SUPPLIES	
Advertising	17,800
Safety/DOT/Minor WC	15,200
Recruiting Expense	30,000
Sponsorships	21,500
Telephone & Data Communication	48,600
Staff Development (Training, Seminar, Travel)	60,580

MERCED IRRIGATION DISTRICT
Budget 2014/15
Fund 104
Energy Resources

	2014/15 BUDGET
Meetings & Related Travel	45,355
Employee Relations	4,260
Dues, Fees, Permits, Membership	68,620
Bank Charges	60,000
Postage Expense	1,980
Property & Liability Insurance	123,126
General Supplies	16,200
Janitorial Supplies	2,400
Small Equipment & Tools	24,600
Office/Computer Equipment <$5,000	5,900
Safety Equipment	18,780
Building Materials	18,840
Welding Materials	3,000
Fuel & Oil	64,200
Maintenance - Auto	23,100
Maintenance - Buildings & Grounds	6,000
Maintenance - Tools & Equipment	60,000
Rentals & Leases	51,600
Utilities(Gas, Water, Electricity, Garbage)	6,000
Operating Service & Supplies Total	**797,641**
PUBLIC PURPOSE PROGRAM	
PP-Energy Efficiency Programs	375,000
PP-Low Income Assist Programs	588,500
PP-Renewable Resource & Tech	450,000
PP-Admin Fee	70,681
Public Purpose Program Total	**1,484,181**
COST OF POWER	
COST OF POWER - POWER COST ADJUSTMENT	
TID - Energy Rate	24,272,262
TID - Energy Price Adder	3,996,860
Purchased Power Swaps	(377,145)
Power-Consulting, Fees, Other	95,100
TID Transmission Service	1,803,024

Note: In order to better represent the two components of cost of power you will notice a small formatting change in the Cost of Power section for the expenses. The budget amounts remain unchanged.

MERCED IRRIGATION DISTRICT
Budget 2014/15
Fund 104
Energy Resources

	2014/15 BUDGET
TID - TX Congestion Charge	864,311
TID - Planning Reserve	430,743
Cost of Power - PCA Total	**31,085,155**
COST OF POWER - ENVIRONMENTAL	
Greenhouse Gas	2,400,000
Renewable Portfolio Standard	463,862
WAPA - Purchased Power	493,035
Wind Energy Purchase	715,019
Cost of Power - Environmental Total	**4,071,916**
Cost of Power Total	**35,157,071**
OTHER EXPENSES	
Bond Trustee Fees	9,012
Bond Cost of Issuance	400,000
Bad Debt Expense	144,000
Other Expenses Total	**553,012**
INTEREST EXPENSE	
Interest on Bonds	3,882,258
Interest - Bond Premium/Discount	(90,732)
Interest - Deferred Refunding	226,542
Interest Expense Total	**4,018,068**
DEPRECIATION EXPENSE	
Depreciation Expense	2,511,732
Depreciation Expense Total	**2,511,732**

Note: In order to better represent the two components of cost of power you will notice a small formatting change in the Cost of Power section for the expenses. The budget amounts remain unchanged.

MERCED IRRIGATION DISTRICT
Budget 2014/15
Fund 104
Energy Resources

	2014/15 BUDGET
AMORTIZATION EXPENSE	
Amortization Expense	13,980
Amort Exp - Bond Insurance	97,083
Amort Exp - Bond Premium/Discount	57,852
Amortization Expense Total	**168,915**
OTHER EXPENSES	
Inter-Fund Vehicle & Equipment	360
Inter-Fund Vehicle & Equipment Credit	(3,000)
Inter-Fund Admin Fee	1,500
Inter-Fund Rent (Permission Fees)	980,826
Allocation - G&A Gen Ops	1,662,146
Other Expenses Total	**2,641,832**
TOTAL CASH RELATED EXPENSE	**$ 44,879,781**
TOTAL INTEREST, TAXES, DEPRECIATION & AMORTIZATION	**$ 6,698,715**
TOTAL EXPENSE	**$ 51,578,496**
CHANGE IN NET POSITION	**$ 3,533,763**

MERCED IRRIGATION DISTRICT
WATER & POWER

Capital Plan
Total Projected Projects
By Department and Project Name

Energy Resources

Priority	Project Name	Total Cost	2014/2015	2015/2016	2016/2017	2017/2018	Beyond 2018	Reimb	Total Net Cost
Carry Over									
0	2012 Carryover Projects	$940,963	$940,963				$0	$0	**$940,963**
1	Microwave Communication Tower and Equipment at Franklin Yard	$500,000	$500,000				$0	$0	**$500,000**
	Carry Over Total	**$1,440,963**	**$1,440,963**				**$0**	**$0**	**$1,440,963**
Critical									
1	Line Extension Allowance Projects/New Svcs	$21,400,000	$1,400,000	$1,700,000	$2,000,000	$2,300,000	$14,000,000	$0	**$21,400,000**
2	Electric Services - Line extensions, New Customers,etc…	$50,000	$50,000				$0	$0	**$50,000**
3	Relocation Projects	$2,025,000	$300,000	$175,000	$200,000	$225,000	$1,125,000	$0	**$2,025,000**
4	South Transmission Project	$120,000,000	$11,600,000	$16,000,000	$5,400,000		$0	$87,000,000	**$33,000,000**
5	Planning/Environmental Work for 115kV TX Line	$13,733,333	$400,000	$6,666,667	$6,666,666		$0	$0	**$13,733,333**
	Critical Total	**$157,208,333**	**$13,750,000**	**$24,541,667**	**$14,266,666**	**$2,525,000**	**$15,125,000**	**$87,000,000**	**$70,208,333**
ROI									
1	Feeder Tie Pioneer 103/107	$950,000	$950,000				$0	$0	**$950,000**
2	Feeder Tie 308/303 (Reliability/New Customer)	$1,950,000	$1,950,000				$0	$0	**$1,950,000**
3	Unanticipated Projects	$700,000	$450,000	$50,000	$50,000	$50,000	$100,000	$0	**$700,000**
4	Upgrade SCADA tele-communication hardware and Software Equipment for Electric Distribution	$10,000	$10,000				$0	$0	**$10,000**
	ROI Total	**$3,610,000**	**$3,360,000**	**$50,000**	**$50,000**	**$50,000**	**$100,000**	**$0**	**$3,610,000**
Other									
1	Mobile Light Tower	$15,000	$15,000				$0	$0	**$15,000**
2	Single Reel Hydraulic Turret Trailer	$30,000	$30,000				$0	$0	**$30,000**
3	3 High Voltage Phasing Sets	$15,000	$15,000				$0	$0	**$15,000**

Capital Plan
Total Projected Projects
By Department and Project Name

Energy Resources

Priority	Project Name	Total Cost	2014/2015	2015/2016	2016/2017	2017/2018	Beyond 2018	Reimb	Total Net Cost
	Other Total	**$60,000**	**$60,000**				**$0**	**$0**	**$60,000**
	Energy Resources	**$162,319,296**	**$18,610,963**	**$24,591,667**	**$14,316,666**	**$2,575,000**	**$15,225,000**	**$87,000,000**	**$75,319,296**

MERCED IRRIGATION DISTRICT
Budget 2014-15
Department 0000 - Non Department
Energy Resources

	2014/15 BUDGET												2014/15
	Apr	May	June	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	BUDGET
REVENUE DETAIL													
ENERGY REVENUE													
Electric Revenue	18,741	39,276	56,830	51,865	53,899	67,516	61,358	18,919	1,388	2,078	6,994	12,758	391,622
Commercial Electric Revenue	885,985	1,231,620	1,300,361	1,458,050	1,443,426	1,321,658	1,183,834	820,951	812,227	793,657	717,095	859,325	12,828,189
Industrial Electric Revenue	1,071,632	1,414,336	1,426,875	1,461,088	1,545,645	1,450,997	1,571,506	1,087,901	983,161	966,300	908,536	974,939	14,862,916
Municipal Electric Revenue	395,389	622,865	611,943	704,430	711,860	652,883	554,553	374,771	367,350	352,165	324,643	376,214	6,049,066
Residential Electric Revenue	453,169	463,888	772,613	1,377,851	979,301	1,048,087	536,758	516,629	616,450	613,238	513,970	437,140	8,329,094
Public Street & Highway Lights	19,101	19,117	19,132	19,148	19,164	19,180	19,196	19,212	19,228	19,244	19,260	19,276	230,258
Agriculture - Demand Charge	4,997	10,699	12,608	12,731	15,110	14,472	13,109	3,995	357	962	2,925	4,879	96,844
Commercial - Demand Charge	112,606	239,317	264,915	275,850	271,428	262,530	243,323	106,881	99,668	96,373	94,880	106,506	2,174,277
Industrial - Demand Charge	114,017	316,155	336,962	329,730	336,445	335,365	367,991	123,597	110,326	96,795	97,430	96,899	2,661,712
Municipal - Demand Charge	72,686	175,755	178,455	165,333	190,689	177,812	167,702	62,922	55,346	55,285	54,446	60,812	1,417,243
Greenhouse Gas Allowance	155,000	155,000	155,000	155,000	155,000	155,000	155,000	155,000	155,000	155,000	155,000	155,000	1,860,000
Reactive Charge	139	143	155	151	154	150	146	150	150	150	150	150	1,788
Wind Energy Resale	35,889	43,255	46,547	65,054	68,648	49,505	33,662	16,104	15,110	15,790	15,445	25,570	430,579
Electrical Power Factor	1,315	2,738	2,862	(3,550)	550	697	734	800	800	800	800	800	9,346
Customer Services Revenue	68,207	68,473	68,339	69,280	68,285	68,101	69,770	68,000	68,000	68,000	68,000	68,000	820,455
Contract Credits	(15,833)	(15,833)	(15,833)	(15,833)	(15,833)	(15,833)	(15,833)	(15,833)	(15,833)	(15,833)	(15,833)	(15,833)	(189,996)
Operational Service Revenue	50,417	53,453	54,010	55,632	57,208	51,112	56,397	48,794	49,234	53,815	47,448	52,984	630,504
System Utilities Revenue	60,721	60,728	60,759	60,699	60,719	60,665	60,676	60,671	60,715	60,726	60,667	60,700	728,446
Other Energy Resources Revenue	4,641	6,950	6,895	9,751	4,670	7,765	5,630	5,000	5,000	5,000	5,000	5,000	71,302
Energy Revenue Total	**3,508,819**	**4,907,935**	**5,359,428**	**6,252,260**	**5,966,368**	**5,727,662**	**5,085,512**	**3,474,464**	**3,403,677**	**3,339,545**	**3,076,856**	**3,301,119**	**53,403,645**
OTHER REVENUE													
Engineering Service Charges	179	179	179	179	179	179	179	179	179	179	179	179	2,148
Administrative Fees	7,090	7,090	7,090	7,090	7,090	7,090	7,090	7,090	7,090	7,090	7,090	7,090	85,080
Interest on Customer Accounts	3,810	3,810	3,810	3,810	3,810	3,810	3,810	3,810	3,810	3,810	3,810	3,810	45,720
Interest/Dividend Revenue	7,845	7,845	7,845	7,845	7,845	7,845	7,845	7,845	7,845	7,845	7,845	7,845	94,140
Interest on Trust Accounts	1,250	7,845	7,845	7,845	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	34,785
Other Revenue Total	**20,174**	**26,769**	**26,769**	**26,769**	**20,174**	**20,174**	**20,174**	**20,174**	**20,174**	**20,174**	**20,174**	**20,174**	**261,873**
Total Revenue	**3,528,993**	**4,934,704**	**5,386,197**	**6,279,029**	**5,986,542**	**5,747,836**	**5,105,686**	**3,494,638**	**3,423,851**	**3,359,719**	**3,097,030**	**3,321,293**	**53,665,518**
CHANGE IN NET POSITION	**3,528,993**	**4,934,704**	**5,386,197**	**6,279,029**	**5,986,542**	**5,747,836**	**5,105,686**	**3,494,638**	**3,423,851**	**3,359,719**	**3,097,030**	**3,321,293**	**53,665,518**

MERCED IRRIGATION DISTRICT
Budget 2014-15
Department 4000 - Administration
Energy Resources

	2014/15 BUDGET												2014/15
	Apr	May	June	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	BUDGET
EXPENDITURE DETAIL													
WAGES / EMPLOYEE BENEFITS													
WAGES													
Wages - Regular	31,275	31,275	31,275	31,275	46,913	31,275	31,275	31,275	31,275	46,913	31,275	31,275	406,576
Wages - Overtime	2,339	2,339	2,338	2,338	3,508	2,339	2,338	2,338	2,338	3,508	2,339	2,339	30,401
Wages Total	**33,614**	**33,614**	**33,613**	**33,613**	**50,421**	**33,614**	**33,613**	**33,613**	**33,613**	**50,421**	**33,614**	**33,614**	**436,977**
EMPLOYEE BENEFITS													
Sick Leave	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100	13,200
FICA Tax (Employer)	2,571	2,571	2,571	2,571	3,857	2,571	2,571	2,571	2,571	3,857	2,571	2,571	33,424
Group Health/Life/Other Insurance	5,604	5,604	5,604	5,604	5,604	5,604	5,604	5,604	5,604	5,604	5,604	5,604	67,248
Retiree's Insurance	988	988	988	988	988	988	988	988	988	988	988	988	11,856
PERS	6,637	6,637	6,637	7,122	7,122	7,122	7,122	7,122	7,122	7,122	7,122	7,122	84,009
Deferred Comp	310	310	310	310	310	310	310	310	310	310	310	310	3,720
Worker's Comp Insurance	368	368	368	368	368	368	368	368	368	368	368	368	4,416
Other Employee Benefits	1,030	1,030	1,030	1,030	1,030	1,030	1,030	1,030	1,030	1,030	1,030	1,030	12,360
Employee Benefits Total	**18,608**	**18,608**	**18,608**	**19,093**	**20,379**	**19,093**	**19,093**	**19,093**	**19,093**	**20,379**	**19,093**	**19,093**	**230,233**
Wages & Employee Benefits Total	**52,222**	**52,222**	**52,221**	**52,706**	**70,800**	**52,707**	**52,706**	**52,706**	**52,706**	**70,800**	**52,707**	**52,707**	**667,210**
OUTSIDE SERVICES													
Outside Services	17,500	17,500	17,500	17,500	17,500	17,500	17,500	17,500	17,500	17,500	17,500	17,500	210,000
Legal Services	20,775	20,775	20,775	20,775	20,775	20,775	20,775	20,775	20,775	20,775	20,775	20,775	249,300
Temporary Labor	100	100	100	100	100	100	100	100	100	100	100	100	1,200
Outside Services Total	**38,375**	**38,375**	**38,375**	**38,375**	**38,375**	**38,375**	**38,375**	**38,375**	**38,375**	**38,375**	**38,375**	**38,375**	**460,500**
OPERATING SERVICES/SUPPLIES													
Safety/DOT/Minor WC	25	25	25	25	25	25	25	25	25	25	25	25	300
Recruiting Expense	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	18,000
Telephone & Data Communication	400	400	400	400	400	400	400	400	400	400	400	400	4,800
Staff Development (Training, Seminar, Travel)	800	800	800	1,100	800	800	800	2,700	800	1,100	800	800	12,100
Meetings & Related Travel	2,438	2,438	2,438	2,438	2,937	2,438	2,438	2,438	2,438	2,438	2,438	2,438	29,755
Employee Relations	180	180	180	180	180	180	180	180	180	180	180	180	2,160
Dues, Fees, Permits, Membership	125	775	8,850	2,800	500	100	-	-	30,000	8,125	500	-	51,775
Bank Charges	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	60,000
Postage Expense	50	50	50	50	50	50	50	50	50	50	50	50	600
Property & Liability Insurance	10,010	10,010	10,010	10,010	10,010	10,010	10,511	10,511	10,511	10,511	10,511	10,511	123,126
General Supplies	100	100	100	100	100	100	100	100	100	100	100	100	1,200
Office/Computer Equipment <$5,000	500	-	-	-	-	-	-	-	-	-	-	-	500
Safety Equipment	180	-	-	-	-	-	-	-	-	-	-	-	180
Building Materials	9,000	-	-	-	-	-	-	-	-	-	-	-	9,000
Fuel & Oil	125	125	125	125	125	125	125	125	125	125	125	125	1,500
Maintenance - Auto	50	50	50	50	50	50	50	50	50	50	50	50	600
Operating Service & Supplies Total	**30,483**	**21,453**	**29,528**	**23,778**	**21,677**	**20,778**	**21,179**	**23,079**	**51,179**	**29,604**	**21,679**	**21,179**	**315,596**

MERCED IRRIGATION DISTRICT
Budget 2014-15
Department 4000 - Administration
Energy Resources

	2014/15 BUDGET												2014/15
	Apr	May	June	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	BUDGET
COST OF POWER													
COST OF POWER - POWER COST ADJUSTMENT													
TID - Energy Rate	1,804,560	1,847,574	1,972,317	2,451,723	2,721,748	2,430,790	2,254,929	1,881,434	1,811,911	1,743,200	1,601,527	1,750,549	24,272,262
TID - Energy Price Adder	300,478	332,933	351,317	411,859	423,196	387,732	365,075	304,905	293,378	282,367	259,842	283,778	3,996,860
Purchased Power Swaps	(111,489)	9,008	(22,600)	69,552	(126,040)	(20,200)	-	-	-	(56,576)	(57,024)	(61,776)	(377,145)
Power-Consulting, Fees, Other	7,925	7,925	7,925	7,925	7,925	7,925	7,925	7,925	7,925	7,925	7,925	7,925	95,100
TID Transmission Service	148,428	148,428	148,428	148,428	148,428	148,428	148,428	148,428	148,428	155,724	155,724	155,724	1,803,024
TID - TX Congestion Charge	64,356	73,513	77,308	87,493	86,745	81,795	78,576	65,962	63,042	63,675	58,226	63,620	864,311
TID - Planning Reserve	35,685	35,685	35,685	35,685	35,685	35,685	35,685	35,685	35,685	36,526	36,526	36,526	430,743
Cost of Power - PCA Total	**2,249,943**	**2,249,943**	**2,249,943**	**2,249,943**	**2,249,943**	**2,249,943**	**2,249,943**	**2,249,943**	**2,249,943**	**2,249,943**	**2,249,943**	**2,249,943**	**31,085,155**
COST OF POWER - ENVIRONMENTAL													
Greenhouse Gas	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	2,400,000
Renewable Portfolio Standard	45,113	45,113	45,113	45,113	45,113	45,113	45,113	45,113	45,113	45,113	12,732	-	463,862
WAPA - Purchased Power	40,831	40,831	40,831	40,831	40,831	40,831	40,831	40,831	40,831	41,852	41,852	41,852	493,035
Wind Energy Purchase	62,030	83,565	92,976	111,072	98,401	75,705	52,023	25,480	23,682	24,802	24,360	40,923	715,019
Cost of Power - Environmental Total	**347,974**	**369,509**	**378,920**	**397,016**	**384,345**	**361,649**	**337,967**	**311,424**	**309,626**	**311,767**	**278,944**	**282,775**	**4,071,916**
Cost of Power Total	**2,597,917**	**2,619,452**	**2,628,863**	**2,646,959**	**2,634,288**	**2,611,592**	**2,587,910**	**2,561,367**	**2,559,569**	**2,561,710**	**2,528,887**	**2,532,718**	**35,157,071**
OTHER EXPENSES													
Bond Trustee Fees	1	1	1	1,001	1	1	1	8,001	1	1	1	1	9,012
Bond Cost of Issuance	-	-	-	-	-	-	-	-	400,000	-	-	-	400,000
Bad Debt Expense	12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000	144,000
Other Expenses Total	**12,001**	**12,001**	**12,001**	**13,001**	**12,001**	**12,001**	**12,001**	**20,001**	**412,001**	**12,001**	**12,001**	**12,001**	**553,012**
INTEREST EXPENSE													
Interest on Bonds	327,882	327,882	327,882	327,882	327,882	327,882	319,161	319,161	319,161	319,161	319,161	319,161	3,882,258
Interest - Bond Premium/Discount	(7,660)	(7,660)	(7,660)	(7,660)	(7,660)	(7,660)	(7,660)	(7,660)	(7,660)	(7,264)	(7,264)	(7,264)	(90,732)
Interest - Deferred Refunding	19,106	19,106	19,106	19,106	19,106	19,106	19,106	19,106	19,106	18,196	18,196	18,196	226,542
Interest Expense Total	**339,328**	**339,328**	**339,328**	**339,328**	**339,328**	**339,328**	**330,607**	**330,607**	**330,607**	**330,093**	**330,093**	**330,093**	**4,018,068**
DEPRECIATION EXPENSE													
Depreciation Expense	209,311	209,311	209,311	209,311	209,311	209,311	209,311	209,311	209,311	209,311	209,311	209,311	2,511,732
Depreciation Expense Total	**209,311**	**209,311**	**209,311**	**209,311**	**209,311**	**209,311**	**209,311**	**209,311**	**209,311**	**209,311**	**209,311**	**209,311**	**2,511,732**
AMORTIZATION EXPENSE													
Amortization Expense	1,165	1,165	1,165	1,165	1,165	1,165	1,165	1,165	1,165	1,165	1,165	1,165	13,980
Amort Exp - Bond Insurance	8,202	8,202	8,202	8,202	8,202	8,202	8,202	8,202	8,202	7,755	7,755	7,755	97,083
Amort Exp - Bond Premium/Discount	4,874	4,874	4,874	4,874	4,874	4,874	4,874	4,874	4,874	4,662	4,662	4,662	57,852
Amortization Expense Total	**14,241**	**14,241**	**14,241**	**14,241**	**14,241**	**14,241**	**14,241**	**14,241**	**14,241**	**13,582**	**13,582**	**13,582**	**168,915**

Note: In order to better represent the two components of cost of power you will notice a small formatting change in the Cost of Power section for the expenses. The budget amounts remain unchanged.

MERCED IRRIGATION DISTRICT
Budget 2014-15
Department 4000 - Administration
Energy Resources

	2014/15 BUDGET												2014/15
	Apr	**May**	**June**	**Jul**	**Aug**	**Sep**	**Oct**	**Nov**	**Dec**	**Jan**	**Feb**	**Mar**	**BUDGET**
OTHER EXPENSES													
Inter-Fund Rent (Permission Fees)	62,966	90,661	99,614	117,122	111,339	107,010	94,387	62,716	61,310	59,922	54,804	58,975	980,826
Allocation - G&A Gen Ops	145,070	131,445	136,793	128,404	159,634	124,787	147,287	139,620	129,166	159,485	124,838	135,617	1,662,146
Other Expenses Total	**208,036**	**222,106**	**236,407**	**245,526**	**270,973**	**231,797**	**241,674**	**202,336**	**190,476**	**219,407**	**179,642**	**194,592**	**2,642,972**
TOTAL CASH RELATED EXPENSE	**2,939,034**	**2,965,609**	**2,997,395**	**3,020,345**	**3,048,114**	**2,967,250**	**2,953,845**	**2,897,864**	**3,304,306**	**2,931,897**	**2,833,291**	**2,851,572**	**35,710,522**
TOTAL INTEREST, TAXES, DEPRECIATION & AMORTIZATION	**562,880**	**562,880**	**562,880**	**562,880**	**562,880**	**562,880**	**554,159**	**554,159**	**554,159**	**552,986**	**552,986**	**552,986**	**6,698,715**
TOTAL EXPENSE	**3,501,914**	**3,528,489**	**3,560,275**	**3,583,225**	**3,610,994**	**3,530,130**	**3,508,004**	**3,452,023**	**3,858,465**	**3,484,883**	**3,386,277**	**3,404,558**	**42,409,237**
CHANGE IN NET POSITION	**(3,501,914)**	**(3,528,489)**	**(3,560,275)**	**(3,583,225)**	**(3,610,994)**	**(3,530,130)**	**(3,508,004)**	**(3,452,023)**	**(3,858,465)**	**(3,484,883)**	**(3,386,277)**	**(3,404,558)**	**(42,409,237)**

MERCED IRRIGATION DISTRICT
Budget 2014-15
Department 4020 - Public Purpose
Energy Resources

	2014/15 BUDGET												2014/15
	Apr	**May**	**June**	**Jul**	**Aug**	**Sep**	**Oct**	**Nov**	**Dec**	**Jan**	**Feb**	**Mar**	**BUDGET**
REVENUE DETAIL													
ENERGY REVENUE													
Public Purposes Revenue Rec.	94,143	133,112	145,387	170,523	162,275	155,544	137,883	93,745	92,255	90,388	82,774	88,712	1,446,741
Energy Revenue Total	**94,143**	**133,112**	**145,387**	**170,523**	**162,275**	**155,544**	**137,883**	**93,745**	**92,255**	**90,388**	**82,774**	**88,712**	**1,446,741**
Total Revenue	**94,143**	**133,112**	**145,387**	**170,523**	**162,275**	**155,544**	**137,883**	**93,745**	**92,255**	**90,388**	**82,774**	**88,712**	**1,446,741**
EXPENDITURE DETAIL													
WAGES / EMPLOYEE BENEFITS													
WAGES													
Wages - Regular	6,006	6,006	6,006	6,006	9,009	6,006	6,006	6,006	6,006	9,009	6,006	6,006	78,078
Wages Total	**6,006**	**6,006**	**6,006**	**6,006**	**9,009**	**6,006**	**6,006**	**6,006**	**6,006**	**9,009**	**6,006**	**6,006**	**78,078**
EMPLOYEE BENEFITS													
Sick Leave	275	275	275	275	275	275	275	275	275	275	275	275	3,300
FICA Tax (Employer)	459	459	459	459	689	459	459	459	459	689	459	459	5,968
Group Health/Life/Other Insurance	842	842	842	842	842	842	842	842	842	842	842	842	10,104
Retiree's Insurance	176	176	176	176	176	176	176	176	176	176	176	176	2,112
PERS	1,274	1,274	1,274	1,368	1,368	1,368	1,368	1,368	1,368	1,368	1,368	1,368	16,134
Deferred Comp	160	160	160	160	160	160	160	160	160	160	160	160	1,920
Worker's Comp Insurance	66	66	66	66	66	66	66	66	66	66	66	66	792
Other Employee Benefits	1,030	1,030	1,030	1,030	1,030	1,030	1,030	1,030	1,030	1,030	1,030	1,030	12,360
Employee Benefits Total	**4,282**	**4,282**	**4,282**	**4,376**	**4,606**	**4,376**	**4,376**	**4,376**	**4,376**	**4,606**	**4,376**	**4,376**	**52,690**
Wages & Employee Benefits Total	**10,288**	**10,288**	**10,288**	**10,382**	**13,615**	**10,382**	**10,382**	**10,382**	**10,382**	**13,615**	**10,382**	**10,382**	**130,768**
OUTSIDE SERVICES													
Outside Services	10,000	-	20,000	-	-	-	10,000	-	-	-	-	-	40,000
Outside Services Total	**10,000**	**-**	**20,000**	**-**	**-**	**-**	**10,000**	**-**	**-**	**-**	**-**	**-**	**40,000**
OPERATING SERVICES/SUPPLIES													
Advertising	700	6,500	500	700	500	5,500	700	500	500	700	500	500	17,800
Sponsorships	-	5,000	-	-	15,000	-	1,500	-	-	-	-	-	21,500
Telephone & Data Communication	100	100	100	100	100	100	100	100	100	100	100	100	1,200
Staff Development (Training, Seminar, Travel)	-	850	-	150	1,500	-	3,830	150	-	150	-	150	6,780
Meetings & Related Travel	100	100	100	100	100	100	100	100	100	100	100	100	1,200
Dues, Fees, Permits, Membership	-	-	-	165	1,500	-	1,500	-	-	-	-	-	3,165
Postage Expense	-	-	300	-	-	300	-	-	-	300	-	-	900
General Supplies	50	50	50	50	50	50	50	50	50	50	50	50	600
Operating Service & Supplies Total	**950**	**12,600**	**1,050**	**1,265**	**18,750**	**6,050**	**7,780**	**900**	**750**	**1,400**	**750**	**900**	**53,145**

MERCED IRRIGATION DISTRICT
Budget 2014-15
Department 4020 - Public Purpose
Energy Resources

	2014/15 BUDGET												2014/15
	Apr	**May**	**June**	**Jul**	**Aug**	**Sep**	**Oct**	**Nov**	**Dec**	**Jan**	**Feb**	**Mar**	**BUDGET**
PUBLIC PURPOSE PROGRAM													
PP-Energy Efficiency Programs	31,250	31,250	31,250	31,250	31,250	31,250	31,250	31,250	31,250	31,250	31,250	31,250	375,000
PP-Low Income Assist Programs	30,000	36,000	59,000	128,500	73,000	53,000	44,000	35,000	35,000	35,000	30,000	30,000	588,500
PP-Renewable Resource & Tech	37,500	37,500	37,500	37,500	37,500	37,500	37,500	37,500	37,500	37,500	37,500	37,500	450,000
PP-Admin Fee	4,938	5,238	6,388	9,863	7,088	6,088	5,638	5,188	5,188	5,188	4,938	4,938	70,681
Public Purpose Program Total	**103,688**	**109,988**	**134,138**	**207,113**	**148,838**	**127,838**	**118,388**	**108,938**	**108,938**	**108,938**	**103,688**	**103,688**	**1,484,181**
TOTAL CASH RELATED EXPENSE	**124,926**	**132,876**	**165,476**	**218,760**	**181,203**	**144,270**	**146,550**	**120,220**	**120,070**	**123,953**	**114,820**	**114,970**	**1,708,094**
TOTAL EXPENSE	**124,926**	**132,876**	**165,476**	**218,760**	**181,203**	**144,270**	**146,550**	**120,220**	**120,070**	**123,953**	**114,820**	**114,970**	**1,708,094**
CHANGE IN NET POSITION	**(30,783)**	**236**	**(20,089)**	**(48,237)**	**(18,928)**	**11,274**	**(8,667)**	**(26,475)**	**(27,815)**	**(33,565)**	**(32,046)**	**(26,258)**	**(261,353)**

MERCED IRRIGATION DISTRICT
Budget 2014-15
Department 4050 - Engineering
Energy Resources

	2014/15 BUDGET												2014/15
	Apr	**May**	**June**	**Jul**	**Aug**	**Sep**	**Oct**	**Nov**	**Dec**	**Jan**	**Feb**	**Mar**	**BUDGET**
EXPENDITURE DETAIL													
WAGES / EMPLOYEE BENEFITS													
WAGES													
Wages - Regular	35,629	35,629	35,629	35,629	53,444	35,629	35,629	35,629	35,629	53,444	35,629	35,629	463,178
Wages - Overtime	4,451	4,451	4,451	4,451	6,676	4,451	4,451	4,451	4,451	6,676	4,451	4,451	57,862
Wages Total	**40,080**	**40,080**	**40,080**	**40,080**	**60,120**	**40,080**	**40,080**	**40,080**	**40,080**	**60,120**	**40,080**	**40,080**	**521,040**
EMPLOYEE BENEFITS													
Sick Leave	700	700	700	700	700	700	700	700	700	700	700	700	8,400
FICA Tax (Employer)	3,066	3,066	3,066	3,066	4,599	3,066	3,066	3,066	3,066	4,599	3,066	3,066	39,858
Group Health/Life/Other Insurance	9,000	9,000	9,000	9,000	9,000	9,000	9,000	9,000	9,000	9,000	9,000	9,000	108,000
Retiree's Insurance	1,180	1,180	1,180	1,180	1,180	1,180	1,180	1,180	1,180	1,180	1,180	1,180	14,160
PERS	7,561	7,561	7,561	8,114	8,114	8,114	8,114	8,114	8,114	8,114	8,114	8,114	95,709
Deferred Comp	60	60	60	60	60	60	60	60	60	60	60	60	720
Worker's Comp Insurance	629	629	629	629	629	629	629	629	629	629	629	629	7,548
Other Employee Benefits	30	30	30	30	30	30	30	30	30	30	30	30	360
Employee Benefits Total	**22,226**	**22,226**	**22,226**	**22,779**	**24,312**	**22,779**	**22,779**	**22,779**	**22,779**	**24,312**	**22,779**	**22,779**	**274,755**
Wages & Employee Benefits Total	**62,306**	**62,306**	**62,306**	**62,859**	**84,432**	**62,859**	**62,859**	**62,859**	**62,859**	**84,432**	**62,859**	**62,859**	**795,795**
OUTSIDE SERVICES													
Outside Services	800	800	800	800	800	800	800	800	800	800	800	800	9,600
Temporary Labor	250	250	250	250	250	250	250	250	250	250	250	250	3,000
Outside Services Total	**1,050**	**1,050**	**1,050**	**1,050**	**1,050**	**1,050**	**1,050**	**1,050**	**1,050**	**1,050**	**1,050**	**1,050**	**12,600**
OPERATING SERVICES/SUPPLIES													
Safety/DOT/Minor WC	200	200	200	200	200	200	200	200	200	200	200	200	2,400
Recruiting Expense	500	500	500	500	500	500	500	500	500	500	500	500	6,000
Telephone & Data Communication	700	700	700	700	700	700	700	700	700	700	700	700	8,400
Staff Development (Training, Seminar, Travel)	275	275	275	275	275	275	275	275	275	275	275	275	3,300
Meetings & Related Travel	600	600	600	600	600	600	600	600	600	600	600	600	7,200
Employee Relations	50	50	50	50	50	50	50	50	50	50	50	50	600
Dues, Fees, Permits, Membership	100	100	100	100	100	100	100	100	100	100	100	100	1,200
Postage Expense	25	25	25	25	25	25	25	25	25	25	25	25	300
General Supplies	200	200	200	200	200	200	200	200	200	200	200	200	2,400
Small Equipment & Tools	250	250	250	250	250	250	250	250	250	250	250	250	3,000
Office/Computer Equipment <$5,000	450	450	450	450	450	450	450	450	450	450	450	450	5,400
Safety Equipment	300	300	300	300	300	300	300	300	300	300	300	300	3,600
Fuel & Oil	225	225	225	225	225	225	225	225	225	225	225	225	2,700
Maintenance - Auto	200	200	200	200	200	200	200	200	200	200	200	200	2,400
Operating Service & Supplies Total	**4,075**	**4,075**	**4,075**	**4,075**	**4,075**	**4,075**	**4,075**	**4,075**	**4,075**	**4,075**	**4,075**	**4,075**	**48,900**
TOTAL CASH RELATED EXPENSE	**67,431**	**67,431**	**67,431**	**67,984**	**89,557**	**67,984**	**67,984**	**67,984**	**67,984**	**89,557**	**67,984**	**67,984**	**857,295**
TOTAL EXPENSE	**67,431**	**67,431**	**67,431**	**67,984**	**89,557**	**67,984**	**67,984**	**67,984**	**67,984**	**89,557**	**67,984**	**67,984**	**857,295**
CHANGE IN NET POSITION	**(67,431)**	**(67,431)**	**(67,431)**	**(67,984)**	**(89,557)**	**(67,984)**	**(67,984)**	**(67,984)**	**(67,984)**	**(89,557)**	**(67,984)**	**(67,984)**	**(857,295)**

MERCED IRRIGATION DISTRICT
Budget 2014-15
Department 4300 - Power Distribution
Energy Resources

	2014/15 BUDGET												2014/15
	Apr	May	June	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	BUDGET
EXPENDITURE DETAIL													
WAGES / EMPLOYEE BENEFITS													
WAGES													
Wages - Regular	93,339	93,339	93,339	93,339	140,143	93,339	93,339	93,339	93,339	140,143	93,339	93,339	1,213,676
Wages - Overtime	9,361	9,361	9,361	9,361	14,041	9,361	9,361	9,361	9,361	14,041	9,361	9,361	121,692
Wages Total	**102,700**	**102,700**	**102,700**	**102,700**	**154,184**	**102,700**	**102,700**	**102,700**	**102,700**	**154,184**	**102,700**	**102,700**	**1,335,368**
EMPLOYEE BENEFITS													
Sick Leave	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	36,000
FICA Tax (Employer)	7,857	7,857	7,857	7,857	11,795	7,857	7,857	7,857	7,857	11,795	7,857	7,857	102,160
Group Health/Life/Other Insurance	19,995	19,995	19,995	19,995	19,995	19,995	19,995	19,995	19,995	19,995	19,995	19,995	239,940
Retiree's Insurance	3,057	3,057	3,057	3,057	3,057	3,057	3,057	3,057	3,057	3,057	3,057	3,057	36,684
PERS	16,082	16,082	16,082	17,549	17,549	17,549	17,549	17,549	17,549	17,549	17,549	17,549	206,187
Deferred Comp	950	950	950	950	950	950	950	950	950	950	950	950	11,400
Worker's Comp Insurance	4,306	4,306	4,306	4,306	4,306	4,306	4,306	4,306	4,306	4,306	4,306	4,306	51,672
Other Employee Benefits	1,270	1,270	1,270	1,270	1,270	1,270	1,270	1,270	1,270	1,270	1,270	1,270	15,240
Employee Benefits Total	**56,517**	**56,517**	**56,517**	**57,984**	**61,922**	**57,984**	**57,984**	**57,984**	**57,984**	**61,922**	**57,984**	**57,984**	**699,283**
Wages & Employee Benefits Total	**159,217**	**159,217**	**159,217**	**160,684**	**216,106**	**160,684**	**160,684**	**160,684**	**160,684**	**216,106**	**160,684**	**160,684**	**2,034,651**
OUTSIDE SERVICES													
Outside Services	8,710	8,710	8,710	8,710	8,710	8,710	8,710	8,710	8,710	8,710	8,710	8,710	104,520
Outside Services Total	**8,710**	**8,710**	**8,710**	**8,710**	**8,710**	**8,710**	**8,710**	**8,710**	**8,710**	**8,710**	**8,710**	**8,710**	**104,520**
OPERATING SERVICES/SUPPLIES													
Safety/DOT/Minor WC	250	250	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	12,500
Recruiting Expense	500	500	500	500	500	500	500	500	500	500	500	500	6,000
Telephone & Data Communication	2,850	2,850	2,850	2,850	2,850	2,850	2,850	2,850	2,850	2,850	2,850	2,850	34,200
Staff Development (Training, Seminar, Travel)	3,200	3,200	3,200	3,200	3,200	3,200	3,200	3,200	3,200	3,200	3,200	3,200	38,400
Meetings & Related Travel	600	600	600	600	600	600	600	600	600	600	600	600	7,200
Employee Relations	125	125	125	125	125	125	125	125	125	125	125	125	1,500
Dues, Fees, Permits, Membership	1,040	1,040	1,040	1,040	1,040	1,040	1,040	1,040	1,040	1,040	1,040	1,040	12,480
Postage Expense	15	15	15	15	15	15	15	15	15	15	15	15	180
General Supplies	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	12,000
Janitorial Supplies	200	200	200	200	200	200	200	200	200	200	200	200	2,400
Small Equipment & Tools	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	21,600
Safety Equipment	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	15,000
Building Materials	820	820	820	820	820	820	820	820	820	820	820	820	9,840
Welding Materials	250	250	250	250	250	250	250	250	250	250	250	250	3,000
Fuel & Oil	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	60,000
Maintenance - Auto	1,675	1,675	1,675	1,675	1,675	1,675	1,675	1,675	1,675	1,675	1,675	1,675	20,100
Maintenance - Buildings & Grounds	500	500	500	500	500	500	500	500	500	500	500	500	6,000
Maintenance - Tools & Equipment	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	60,000
Rentals & Leases	4,300	4,300	4,300	4,300	4,300	4,300	4,300	4,300	4,300	4,300	4,300	4,300	51,600
Utilities(Gas, Water, Electricity, Garbage)	500	500	500	500	500	500	500	500	500	500	500	500	6,000
Operating Service & Supplies Total	**30,875**	**30,875**	**31,825**	**31,825**	**31,825**	**31,825**	**31,825**	**31,825**	**31,825**	**31,825**	**31,825**	**31,825**	**380,000**

MERCED IRRIGATION DISTRICT
Budget 2014-15
Department 4300 - Power Distribution
Energy Resources

	2014/15 BUDGET												2014/15
	Apr	**May**	**June**	**Jul**	**Aug**	**Sep**	**Oct**	**Nov**	**Dec**	**Jan**	**Feb**	**Mar**	**BUDGET**
OTHER EXPENSES													
Inter-Fund Vehicle & Equipment	30	30	30	30	30	30	30	30	30	30	30	30	360
Inter-Fund Vehicle & Equipment Credit	(250)	(250)	(250)	(250)	(250)	(250)	(250)	(250)	(250)	(250)	(250)	(250)	(3,000)
Inter-Fund Admin Fee	125	125	125	125	125	125	125	125	125	125	125	125	1,500
Other Expenses Total	**(95)**	**(95)**	**(95)**	**(95)**	**(95)**	**(95)**	**(95)**	**(95)**	**(95)**	**(95)**	**(95)**	**(95)**	**(1,140)**
TOTAL CASH RELATED EXPENSE	**198,707**	**198,707**	**199,657**	**201,124**	**256,546**	**201,124**	**201,124**	**201,124**	**201,124**	**256,546**	**201,124**	**201,124**	**2,518,031**
TOTAL EXPENSE	**198,707**	**198,707**	**199,657**	**201,124**	**256,546**	**201,124**	**201,124**	**201,124**	**201,124**	**256,546**	**201,124**	**201,124**	**2,518,031**
CHANGE IN NET POSITION	**(198,707)**	**(198,707)**	**(199,657)**	**(201,124)**	**(256,546)**	**(201,124)**	**(201,124)**	**(201,124)**	**(201,124)**	**(256,546)**	**(201,124)**	**(201,124)**	**(2,518,031)**

Drainage Districts

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MERCED IRRIGATION DISTRICT
Budget 2014/15
Fund 105
Drainage District

	2014/15 BUDGET
REVENUE DETAIL	
STORM DRAIN REVENUE	
OTHER REVENUE	
Assessment Fees	$ 265,123
Other Revenue Total	**265,123**
Total Revenue	**265,123**
EXPENDITURE DETAIL	
OUTSIDE SERVICES	
Outside Services	1,300
Outside Services Total	**1,300**
OPERATING SERVICES/SUPPLIES	
Dues, Fees, Permits, Membership	500
Property & Liability Insurance	100
Chemicals/Pesticides	8,000
Utilities(Gas, Water, Electricity, Garbage)	500
Operating Service & Supplies Total	**9,100**
DEPRECIATION EXPENSE	
Depreciation Expense	49,416
Depreciation Expense Total	**49,416**

MERCED IRRIGATION DISTRICT
Budget 2014/15
Fund 105
Drainage District

	2014/15 BUDGET
OTHER EXPENSES	
Inter-Fund Labor	16,032
Inter-Fund Overhead	6,408
Inter-Fund Vehicle & Equip	14,088
Inter-Fund Admin Fee	4,452
Allocation - G&A Gen Ops	204,235
Other Expenses Total	**245,215**
TOTAL CASH RELATED EXPENSE	**$ 255,615**
TOTAL INTEREST, TAXES, DEPRECIATION & AMORTIZATION	**$ 49,416**
TOTAL EXPENSE	**$ 305,031**
CHANGE IN NET POSITION	**$ (39,908)**

MERCED IRRIGATION DISTRICT
Budget 2014-15
Department 0000 - Non Departmental
Drainage District

	2014/15 BUDGET												2014/15
	Apr	May	June	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	BUDGET
REVENUE DETAIL													
OTHER REVENUE													
Assessment Fees	-	132,562	-	-	-	-	-	-	132,561	-	-	-	265,123
Other Revenue Total	**-**	**132,562**	**-**	**-**	**-**	**-**	**-**	**-**	**132,561**	**-**	**-**	**-**	**265,123**
Total Revenue	**-**	**132,562**	**-**	**-**	**-**	**-**	**-**	**-**	**132,561**	**-**	**-**	**-**	**265,123**
CHANGE IN NET POSITION	**-**	**132,562**	**-**	**-**	**-**	**-**	**-**	**-**	**132,561**	**-**	**-**	**-**	**265,123**

MERCED IRRIGATION DISTRICT
Budget 2014-15
Department **5100 - Admin. Operations. & Maintenance**
Drainage District

	2014/15 BUDGET												2014/15
	Apr	**May**	**June**	**Jul**	**Aug**	**Sep**	**Oct**	**Nov**	**Dec**	**Jan**	**Feb**	**Mar**	**BUDGET**
EXPENDITURE DETAIL													
OUTSIDE SERVICES													
Outside Services	108	108	108	108	108	108	108	108	109	109	109	109	1,300
Outside Services Total	**108**	**108**	**108**	**108**	**108**	**108**	**108**	**108**	**109**	**109**	**109**	**109**	**1,300**
OPERATING SERVICES/SUPPLIES													
Dues, Fees, Permits, Membership	41	41	41	41	42	42	42	42	42	42	42	42	500
Property & Liability Insurance	8	8	8	8	8	8	8	8	9	9	9	9	100
Chemicals/Pesticides	666	666	666	666	667	667	667	667	667	667	667	667	8,000
Utilities(Gas, Water, Electricity, Garbage)	41	41	41	41	42	42	42	42	42	42	42	42	500
Operating Service & Supplies Total	**756**	**756**	**756**	**756**	**759**	**759**	**759**	**759**	**760**	**760**	**760**	**760**	**9,100**
DEPRECIATION EXPENSE													
Depreciation Expense	4,118	4,118	4,118	4,118	4,118	4,118	4,118	4,118	4,118	4,118	4,118	4,118	49,416
Depreciation Expense Total	**4,118**	**4,118**	**4,118**	**4,118**	**4,118**	**4,118**	**4,118**	**4,118**	**4,118**	**4,118**	**4,118**	**4,118**	**49,416**
Other Expenses													
Inter-Fund Labor	1,336	1,336	1,336	1,336	1,336	1,336	1,336	1,336	1,336	1,336	1,336	1,336	16,032
Inter-Fund Overhead	534	534	534	534	534	534	534	534	534	534	534	534	6,408
Inter-Fund Vehicle & Equipment	1,174	1,174	1,174	1,174	1,174	1,174	1,174	1,174	1,174	1,174	1,174	1,174	14,088
Inter-Fund Admin Fee	371	371	371	371	371	371	371	371	371	371	371	371	4,452
Allocation - G&A Gen Ops	17,825	16,151	16,808	15,778	19,615	15,333	18,098	17,156	15,871	19,597	15,339	16,664	204,235
Other Expenses Total	**21,240**	**19,566**	**20,223**	**19,193**	**23,030**	**18,748**	**21,513**	**20,571**	**19,286**	**23,012**	**18,754**	**20,079**	**245,215**
TOTAL CASH RELATED EXPENSE	**22,104**	**20,430**	**21,087**	**20,057**	**23,897**	**19,615**	**22,380**	**21,438**	**20,155**	**23,881**	**19,623**	**20,948**	**255,615**
TOTAL INTEREST, TAXES, DEPRECIATION & AMORTIZATION	**4,118**	**4,118**	**4,118**	**4,118**	**4,118**	**4,118**	**4,118**	**4,118**	**4,118**	**4,118**	**4,118**	**4,118**	**49,416**
TOTAL EXPENSE	**26,222**	**24,548**	**25,205**	**24,175**	**28,015**	**23,733**	**26,498**	**25,556**	**24,273**	**27,999**	**23,741**	**25,066**	**305,031**
CHANGE IN NET POSITION	**(26,222)**	**(24,548)**	**(25,205)**	**(24,175)**	**(28,015)**	**(23,733)**	**(26,498)**	**(25,556)**	**(24,273)**	**(27,999)**	**(23,741)**	**(25,066)**	**(305,031)**

General Operations

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MERCED IRRIGATION DISTRICT
Budget 2014/15
Fund 201
General Operations

	2014/15 BUDGET
REVENUE DETAIL	
OTHER REVENUE	
Administrative Fees	$ 5,100
Interest/Dividend Revenue	48,300
Other Revenue Total	**53,400**
Total Revenue	**53,400**
EXPENDITURE DETAIL	
WAGES / EMPLOYEE BENEFITS	
WAGES	
Wages - Regular	2,249,050
Wages - Overtime	21,824
Wages Total	**2,270,874**
EMPLOYEE BENEFITS	
Sick Leave	77,400
FICA Tax (Employer)	173,725
Group Health/Life/Other Insurance	581,184
Retiree's Insurance	59,028
PERS	456,504
Deferred Comp	6,840
Unemployment Benefits	5,760
Worker's Comp Insurance	22,725
Other Employee Benefits	37,800
Employee Benefits Total	**1,420,966**
Wages & Employee Benefits Total	**3,691,840**
OUTSIDE SERVICES	
Outside Services	133,890
Legal Services	22,000
Temporary Labor	6,000
Outside Services Total	**161,890**

MERCED IRRIGATION DISTRICT
Budget 2014/15
Fund 201
General Operations

	2014/15 BUDGET
OPERATING SERVICES/SUPPLIES	
Advertising	129,240
Safety/DOT/Minor WC	3,280
Recruiting Expense	10,000
Telephone & Data Communication	116,220
Staff Development (Training, Seminar, Travel)	20,250
Meetings & Related Travel	4,850
Employee Relations	8,000
Dues, Fees, Permits, Membership	27,240
Bank Charges	4,800
Postage Expense	78,400
Property & Liability Insurance	121,611
General Supplies	40,200
Software/Licenses	280,563
Office/Computer Equipment <$5,000	72,100
Safety Equipment	2,400
Chemicals/Pesticides	600
Building Materials	3,600
Fuel & Oil	4,288
Maintenance - Buildings & Grounds	51,000
Maintenance - Tools & Equipment	9,800
Rentals & Leases	18,000
Utilities(Gas, Water, Electricity, Garbage)	65,250
Operating Service & Supplies Total	**1,071,692**
DEPRECIATION EXPENSE	
Depreciation Expense	128,357
Depreciation Expense Total	**128,357**

MERCED IRRIGATION DISTRICT
Budget 2014/15
Fund 201
General Operations

	2014/15 BUDGET
OTHER EXPENSES	
Allocation - G&A (Contra)	(5,000,379)
Other Expenses Total	**(5,000,379)**
TOTAL CASH RELATED EXPENSE	**$ (74,957)**
TOTAL INTEREST, TAXES, DEPRECIATION & AMORTIZATION	**$ 128,357**
TOTAL EXPENSE	**$ 53,400**
CHANGE IN NET POSITION	**$ -**

Capital Plan
Total Projected Projects
By Department and Project Name

General Operations

Priority	Project Name	Total Cost	2014/2015	2015/2016	2016/2017	2017/2018	Beyond 2018	Reimb	Total Net Cost
Critical									
1	Digital Control System - Temperature Control	$100,700	$100,700				$0	$0	**$100,700**
	Critical Total	**$100,700**	**$100,700**				**$0**	**$0**	**$100,700**
	General Operations	**$100,700**	**$100,700**				**$0**	**$0**	**$100,700**

MERCED IRRIGATION DISTRICT
Budget 2014-15
Department 0000 - Non-Departmental
General Operations

	2014/15 BUDGET												2014/15
	Apr	May	June	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	BUDGET
REVENUE DETAIL													
OTHER REVENUE													
Administrative Fees	425	425	425	425	425	425	425	425	425	425	425	425	5,100
Interest/Dividend Revenue	4,500	5,250	5,500	5,200	3,100	3,000	3,250	3,200	3,300	3,500	4,000	4,500	48,300
Other Revenue Total	**4,925**	**5,675**	**5,925**	**5,625**	**3,525**	**3,425**	**3,675**	**3,625**	**3,725**	**3,925**	**4,425**	**4,925**	**53,400**
Total Revenue	**4,925**	**5,675**	**5,925**	**5,625**	**3,525**	**3,425**	**3,675**	**3,625**	**3,725**	**3,925**	**4,425**	**4,925**	**53,400**
CHANGE IN NET POSITION	**4,925**	**5,675**	**5,925**	**5,625**	**3,525**	**3,425**	**3,675**	**3,625**	**3,725**	**3,925**	**4,425**	**4,925**	**53,400**

MERCED IRRIGATION DISTRICT
Budget 2014-15
Department 9000 - Administration
General Operations

	2014/15 BUDGET												2014/15
	Apr	**May**	**June**	**Jul**	**Aug**	**Sep**	**Oct**	**Nov**	**Dec**	**Jan**	**Feb**	**Mar**	**BUDGET**
EXPENDITURE DETAIL													
WAGES / EMPLOYEE BENEFITS													
WAGES													
Wages - Regular	35,995	35,995	35,995	35,995	53,992	35,995	35,995	35,995	35,995	53,992	35,995	35,995	467,934
Wages - Overtime	402	402	402	402	603	402	402	402	402	603	402	402	5,226
Wages Total	**36,397**	**36,397**	**36,397**	**36,397**	**54,595**	**36,397**	**36,397**	**36,397**	**36,397**	**54,595**	**36,397**	**36,397**	**473,160**
EMPLOYEE BENEFITS													
Sick Leave	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	12,000
FICA Tax (Employer)	2,784	2,784	2,784	2,784	4,176	2,784	2,784	2,784	2,784	4,176	2,784	2,784	36,192
Group Health/Life/Other Insurance	6,818	6,818	6,818	6,818	6,818	6,818	6,818	6,818	6,818	6,818	6,818	6,818	81,816
Retiree's Insurance	1,068	1,068	1,068	1,068	1,068	1,068	1,068	1,068	1,068	1,068	1,068	1,068	12,816
PERS	7,638	7,638	7,638	8,197	8,197	8,197	8,197	8,197	8,197	8,197	8,197	8,197	96,687
Deferred Comp	160	160	160	160	160	160	160	160	160	160	160	160	1,920
Worker's Comp Insurance	398	398	398	398	398	398	398	398	398	398	398	398	4,776
Other Employee Benefits	570	570	570	570	570	570	570	570	570	570	570	570	6,840
Employee Benefits Total	**20,436**	**20,436**	**20,436**	**20,995**	**22,387**	**20,995**	**20,995**	**20,995**	**20,995**	**22,387**	**20,995**	**20,995**	**253,047**
Wages & Employee Benefits Total	**56,833**	**56,833**	**56,833**	**57,392**	**76,982**	**57,392**	**57,392**	**57,392**	**57,392**	**76,982**	**57,392**	**57,392**	**726,207**
OPERATING SERVICES/SUPPLIES													
Telephone & Data Communication	350	350	350	350	350	350	350	350	350	350	350	350	4,200
Staff Development (Training, Seminar, Travel)	1,000	2,000	50	50	50	50	2,000	50	2,000	50	50	1,500	8,850
Meetings & Related Travel	150	150	150	150	150	150	150	150	150	150	150	150	1,800
Dues, Fees, Permits, Membership	1,700	1,700	1,700	1,700	1,700	1,700	1,700	1,700	1,700	1,700	1,700	1,700	20,400
Property & Liability Insurance	9,932	9,932	9,932	9,932	9,932	9,932	10,337	10,337	10,337	10,337	10,337	10,334	121,611
General Supplies	50	50	50	50	50	50	50	50	50	50	50	50	600
Office/Computer Equipment <$5,000	50	50	50	50	50	50	50	50	50	50	50	50	600
Fuel & Oil	200	200	200	200	200	200	200	200	200	200	200	200	2,400
Operating Service & Supplies Total	**13,432**	**14,432**	**12,482**	**12,482**	**12,482**	**12,482**	**14,837**	**12,887**	**14,837**	**12,887**	**12,887**	**14,334**	**160,461**
DEPRECIATION EXPENSE													
Depreciation Expense	10,697	10,697	10,697	10,696	10,696	10,696	10,696	10,696	10,696	10,696	10,697	10,697	128,357
Depreciation Expense Total	**10,697**	**10,697**	**10,697**	**10,696**	**10,696**	**10,696**	**10,696**	**10,696**	**10,696**	**10,696**	**10,697**	**10,697**	**128,357**

MERCED IRRIGATION DISTRICT
Budget 2014-15
Department 9000 - Administration
General Operations

	2014/15 BUDGET												2014/15
	Apr	May	June	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	BUDGET
OTHER EXPENSES													
Allocation - G&A (Contra)	(76,037)	(76,287)	(74,087)	(74,945)	(96,635)	(77,145)	(79,250)	(77,350)	(79,200)	(96,640)	(76,550)	(77,499)	(961,625)
Other Expenses Total	**(76,037)**	**(76,287)**	**(74,087)**	**(74,945)**	**(96,635)**	**(77,145)**	**(79,250)**	**(77,350)**	**(79,200)**	**(96,640)**	**(76,550)**	**(77,499)**	**(961,625)**
TOTAL CASH RELATED EXPENSE	**(5,772)**	**(5,022)**	**(4,772)**	**(5,071)**	**(7,171)**	**(7,271)**	**(7,021)**	**(7,071)**	**(6,971)**	**(6,771)**	**(6,271)**	**(5,773)**	**(74,957)**
TOTAL INTEREST, TAXES, DEPRECIATION & AMORTIZATION	**10,697**	**10,697**	**10,697**	**10,696**	**10,696**	**10,696**	**10,696**	**10,696**	**10,696**	**10,696**	**10,697**	**10,697**	**128,357**
TOTAL EXPENSE	**4,925**	**5,675**	**5,925**	**5,625**	**3,525**	**3,425**	**3,675**	**3,625**	**3,725**	**3,925**	**4,426**	**4,924**	**53,400**
CHANGE IN NET POSITION	**(4,925)**	**(5,675)**	**(5,925)**	**(5,625)**	**(3,525)**	**(3,425)**	**(3,675)**	**(3,625)**	**(3,725)**	**(3,925)**	**(4,426)**	**(4,924)**	**(53,400)**

MERCED IRRIGATION DISTRICT
Budget 2014-15
Department 9005 - Public Relations
General Operations

	2014/15 BUDGET												2014/15
	Apr	**May**	**June**	**Jul**	**Aug**	**Sep**	**Oct**	**Nov**	**Dec**	**Jan**	**Feb**	**Mar**	**BUDGET**
EXPENDITURE DETAIL													
WAGES / EMPLOYEE BENEFITS													
WAGES													
Wages - Regular	5,341	5,341	5,341	5,341	8,011	5,341	5,341	5,341	5,341	8,011	5,341	5,341	69,432
Wages Total	**5,341**	**5,341**	**5,341**	**5,341**	**8,011**	**5,341**	**5,341**	**5,341**	**5,341**	**8,011**	**5,341**	**5,341**	**69,432**
EMPLOYEE BENEFITS													
Sick Leave	250	250	250	250	250	250	250	250	250	250	250	250	3,000
FICA Tax (Employer)	409	409	409	409	613	409	409	409	409	613	409	409	5,316
Group Health/Life/Other Insurance	687	687	687	687	687	687	687	687	687	687	687	687	8,244
Retiree's Insurance	157	157	157	157	157	157	157	157	157	157	157	157	1,884
PERS	1,133	1,133	1,133	1,216	1,216	1,216	1,216	1,216	1,216	1,216	1,216	1,216	14,343
Deferred Comp	30	30	30	30	30	30	30	30	30	30	30	30	360
Worker's Comp Insurance	58	58	58	58	58	58	58	58	58	58	58	58	696
Other Employee Benefits	500	500	500	500	500	500	500	500	500	500	500	500	6,000
Employee Benefits Total	**3,224**	**3,224**	**3,224**	**3,307**	**3,511**	**3,307**	**3,307**	**3,307**	**3,307**	**3,511**	**3,307**	**3,307**	**39,843**
Wages & Employee Benefits Total	**8,565**	**8,565**	**8,565**	**8,648**	**11,522**	**8,648**	**8,648**	**8,648**	**8,648**	**11,522**	**8,648**	**8,648**	**109,275**
OPERATING SERVICES/SUPPLIES													
Advertising	10,970	10,970	10,970	10,970	10,570	10,570	10,570	10,570	10,570	10,570	10,970	10,970	129,240
Staff Development (Training, Seminar, Travel)	383	383	383	383	383	383	383	383	383	383	383	387	4,600
Operating Service & Supplies Total	**11,353**	**11,353**	**11,353**	**11,353**	**10,953**	**10,953**	**10,953**	**10,953**	**10,953**	**10,953**	**11,353**	**11,357**	**133,840**
OTHER EXPENSES													
Allocation - G&A (Contra)	(19,918)	(19,918)	(19,918)	(20,001)	(22,475)	(19,601)	(19,601)	(19,601)	(19,601)	(22,475)	(20,001)	(20,005)	(243,115)
Other Expenses Total	**(19,918)**	**(19,918)**	**(19,918)**	**(20,001)**	**(22,475)**	**(19,601)**	**(19,601)**	**(19,601)**	**(19,601)**	**(22,475)**	**(20,001)**	**(20,005)**	**(243,115)**
CHANGE IN NET POSITION	-	-	-	-	-	-	-	-	-	-	-	-	-

MERCED IRRIGATION DISTRICT
Budget 2014-15
Department 9050 - Directors
General Operations

	2014/15 BUDGET												2014/15
	Apr	**May**	**June**	**Jul**	**Aug**	**Sep**	**Oct**	**Nov**	**Dec**	**Jan**	**Feb**	**Mar**	**BUDGET**
EXPENDITURE DETAIL													
WAGES / EMPLOYEE BENEFITS													
WAGES													
Wages - Regular	3,090	3,090	3,090	3,090	4,635	3,090	3,090	3,090	3,090	4,635	3,090	3,090	40,170
Wages Total	**3,090**	**3,090**	**3,090**	**3,090**	**4,635**	**3,090**	**3,090**	**3,090**	**3,090**	**4,635**	**3,090**	**3,090**	**40,170**
EMPLOYEE BENEFITS													
FICA Tax (Employer)	237	237	237	237	355	237	237	237	237	355	237	237	3,080
Group Health/Life/Other Ins	6,430	6,430	6,430	6,430	6,430	6,430	6,430	6,430	6,430	6,430	6,430	6,430	77,160
Employee Benefits Total	**6,667**	**6,667**	**6,667**	**6,667**	**6,785**	**6,667**	**6,667**	**6,667**	**6,667**	**6,785**	**6,667**	**6,667**	**80,240**
Wages & Employee Benefits Total	**9,757**	**9,757**	**9,757**	**9,757**	**11,420**	**9,757**	**9,757**	**9,757**	**9,757**	**11,420**	**9,757**	**9,757**	**120,410**
OTHER EXPENSES													
Allocation - G&A (Contra)	(9,757)	(9,757)	(9,757)	(9,757)	(11,420)	(9,757)	(9,757)	(9,757)	(9,757)	(11,420)	(9,757)	(9,757)	(120,410)
Other Expenses Total	**(9,757)**	**(9,757)**	**(9,757)**	**(9,757)**	**(11,420)**	**(9,757)**	**(9,757)**	**(9,757)**	**(9,757)**	**(11,420)**	**(9,757)**	**(9,757)**	**(120,410)**
CHANGE IN NET POSITION	-	-	-	-	-	-	-	-	-	-	-	-	-

MERCED IRRIGATION DISTRICT
Budget 2014-15
Department 9100 - Finance & Accounting
General Operations

	2014/15 BUDGET												2014/15
	Apr	**May**	**June**	**Jul**	**Aug**	**Sep**	**Oct**	**Nov**	**Dec**	**Jan**	**Feb**	**Mar**	**BUDGET**
EXPENDITURE DETAIL													
WAGES / EMPLOYEE BENEFITS													
WAGES													
Wages - Regular	53,891	53,891	53,891	53,891	80,837	53,891	53,891	53,891	53,891	80,837	53,891	53,891	700,584
Wages - Overtime	750	500	100	150	100	100	150	100	100	150	100	100	2,400
Wages Total	**54,641**	**54,391**	**53,991**	**54,041**	**80,937**	**53,991**	**54,041**	**53,991**	**53,991**	**80,987**	**53,991**	**53,991**	**702,984**
EMPLOYEE BENEFITS													
Vacation Pay	-	-	-	-	-	-	-	-	-	-	-	-	-
Sick Leave	2,250	2,250	2,250	2,250	2,250	2,250	2,250	2,250	2,250	2,250	2,250	2,250	27,000
FICA Tax (Employer)	4,180	4,161	4,130	4,134	6,192	4,130	4,134	4,130	4,130	6,196	4,130	4,130	53,777
Group Health/Life/Other Insurance	14,099	14,099	14,099	14,099	14,099	14,099	14,099	14,099	14,099	14,099	14,099	14,099	169,188
Retiree's Insurance	1,621	1,621	1,621	1,621	1,621	1,621	1,621	1,621	1,621	1,621	1,621	1,621	19,452
PERS	11,436	11,436	11,436	12,272	12,272	12,272	12,272	12,272	12,272	12,272	12,272	12,272	144,756
Deferred Comp	280	280	280	280	280	280	280	280	280	280	280	280	3,360
Unemployment Benefits	300	300	300	300	300	300	300	300	300	300	300	300	3,600
Worker's Comp Insurance	604	604	604	604	603	604	604	604	604	603	604	604	7,246
Other Employee Benefits	850	850	850	850	850	850	850	850	850	850	850	850	10,200
Employee Benefits Total	**35,620**	**35,601**	**35,570**	**36,410**	**38,467**	**36,406**	**36,410**	**36,406**	**36,406**	**38,471**	**36,406**	**36,406**	**438,579**
Wages & Employee Benefits Total	**90,261**	**89,992**	**89,561**	**90,451**	**119,404**	**90,397**	**90,451**	**90,397**	**90,397**	**119,458**	**90,397**	**90,397**	**1,141,563**
OUTSIDE SERVICES													
Outside Services	7,000	-	33,070	15,000	-	-	-	1,500	-	-	3,000	7,000	66,570
Outside Services Total	**7,000**	**-**	**33,070**	**15,000**	**-**	**-**	**-**	**1,500**	**-**	**-**	**3,000**	**7,000**	**66,570**
OPERATING SERVICES/SUPPLIES													
Safety/DOT/Minor WC	-	-	-	280	-	-	-	-	-	-	-	-	280
Recruiting Expense	-	-	500	-	-	500	-	-	500	-	-	500	2,000
Telephone & Data Communication	275	275	275	275	275	275	275	275	275	275	275	275	3,300
Staff Development (Training, Seminar, Travel)	250	250	250	250	250	250	250	250	250	250	250	250	3,000
Meetings & Related Travel	-	-	100	-	-	100	-	-	100	-	-	100	400
Employee Relations	-	-	250	-	-	250	500	-	250	-	-	250	1,500
Dues, Fees, Permits, Membership	300	-	-	300	-	-	300	-	-	300	-	-	1,200
Bank Charges	200	200	200	200	200	200	200	200	200	200	200	200	2,400
Postage Expense	-	3,000	-	-	3,000	-	-	3,000	-	-	3,000	-	12,000
General Supplies	-	500	-	500	-	500	-	500	-	500	-	500	3,000
Office/Computer Equipment <$5,000	-	500	-	-	500	-	-	-	500	-	-	500	2,000
Maintenance - Tools & Equipment	-	-	100	-	-	100	-	-	-	-	-	-	200
Operating Service & Supplies Total	**1,025**	**4,725**	**1,675**	**1,805**	**4,225**	**2,175**	**1,525**	**4,225**	**2,075**	**1,525**	**3,725**	**2,575**	**31,280**
OTHER EXPENSES													
Allocation - G&A (Contra)	(98,286)	(94,717)	(124,306)	(107,256)	(123,629)	(92,572)	(91,976)	(96,122)	(92,472)	(120,983)	(97,122)	(99,972)	(1,239,413)
Other Expenses Total	**(98,286)**	**(94,717)**	**(124,306)**	**(107,256)**	**(123,629)**	**(92,572)**	**(91,976)**	**(96,122)**	**(92,472)**	**(120,983)**	**(97,122)**	**(99,972)**	**(1,239,413)**
CHANGE IN NET POSITION	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

MERCED IRRIGATION DISTRICT
Budget 2014-15
Department 9102 - Customer Service
General Operations

	2014/15 BUDGET												2014/15
	Apr	May	June	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	BUDGET
EXPENDITURE DETAIL													
WAGES / EMPLOYEE BENEFITS													
WAGES													
Wages - Regular	34,799	34,799	34,799	34,799	52,198	34,799	34,799	34,799	34,799	52,198	34,799	34,799	452,386
Wages - Overtime	115	115	115	115	173	115	115	115	115	173	115	115	1,496
Wages Total	**34,914**	**34,914**	**34,914**	**34,914**	**52,371**	**34,914**	**34,914**	**34,914**	**34,914**	**52,371**	**34,914**	**34,914**	**453,882**
EMPLOYEE BENEFITS													
Sick Leave	1,300	1,300	1,300	1,300	1,300	1,300	1,300	1,300	1,300	1,300	1,300	1,300	15,600
FICA Tax (Employer)	2,671	2,671	2,671	2,671	4,006	2,671	2,671	2,671	2,671	4,006	2,671	2,671	34,722
Group Health/Life/Other Insurance	13,290	13,290	13,290	13,290	13,290	13,290	13,290	13,290	13,290	13,290	13,290	13,290	159,480
Retiree's Insurance	873	873	873	873	873	873	873	873	873	873	873	873	10,476
PERS	7,420	7,420	7,420	7,924	7,924	7,924	7,924	7,924	7,924	7,924	7,924	7,924	93,576
Deferred Comp	45	45	45	45	45	45	45	45	45	45	45	45	540
Unemployment Benefits	180	180	180	180	180	180	180	180	180	180	180	180	2,160
Worker's Comp Insurance	386	386	386	387	388	387	387	387	387	388	387	387	4,643
Other Employee Benefits	110	110	110	110	110	110	110	110	110	110	110	110	1,320
Employee Benefits Total	**26,275**	**26,275**	**26,275**	**26,780**	**28,116**	**26,780**	**26,780**	**26,780**	**26,780**	**28,116**	**26,780**	**26,780**	**322,517**
Wages & Employee Benefits Total	**61,189**	**61,189**	**61,189**	**61,694**	**80,487**	**61,694**	**61,694**	**61,694**	**61,694**	**80,487**	**61,694**	**61,694**	**776,399**
OUTSIDE SERVICES													
Outside Services	4,975	4,975	4,975	4,975	4,975	4,975	4,975	4,975	4,975	4,975	4,975	4,975	59,700
Outside Services Total	**4,975**	**4,975**	**4,975**	**4,975**	**4,975**	**4,975**	**4,975**	**4,975**	**4,975**	**4,975**	**4,975**	**4,975**	**59,700**
OPERATING SERVICES/SUPPLIES													
Recruiting Expense	-	-	500	-	-	500	-	-	500	-	-	500	2,000
Telephone & Data Communication	360	360	360	360	360	360	360	360	360	360	360	360	4,320
Meetings & Related Travel	250	-	-	-	-	-	-	-	-	-	-	-	250
Employee Relations	-	-	250	-	-	250	-	-	250	-	-	250	1,000
Bank Charges	200	200	200	200	200	200	200	200	200	200	200	200	2,400
Postage Expense	5,333	5,333	5,334	5,333	5,333	5,334	5,333	5,333	5,334	5,333	5,333	5,334	64,000
General Supplies	300	300	300	300	300	300	300	300	300	300	300	300	3,600
Office/Computer Equipment <$5,000	-	-	500	-	-	500	-	-	500	-	-	500	2,000
Operating Service & Supplies Total	**6,443**	**6,193**	**7,444**	**6,193**	**6,193**	**7,444**	**6,193**	**6,193**	**7,444**	**6,193**	**6,193**	**7,444**	**79,570**
OTHER EXPENSES													
Allocation - G&A (Contra)	(72,607)	(72,357)	(73,608)	(72,862)	(91,655)	(74,113)	(72,862)	(72,862)	(74,113)	(91,655)	(72,862)	(74,113)	(915,669)
Other Expenses Total	**(72,607)**	**(72,357)**	**(73,608)**	**(72,862)**	**(91,655)**	**(74,113)**	**(72,862)**	**(72,862)**	**(74,113)**	**(91,655)**	**(72,862)**	**(74,113)**	**(915,669)**
CHANGE IN NET POSITION	-	-	-	-	-	-	-	-	-	-	-	-	-

MERCED IRRIGATION DISTRICT
Budget 2014-15
Department 9105 - Information Technology
General Operations

		2014/15 BUDGET												2014/15
		Apr	May	June	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	BUDGET
	EXPENDITURE DETAIL													
	WAGES / EMPLOYEE BENEFITS													
	WAGES													
51100	Wages - Regular	17,368	17,368	17,368	17,368	26,051	17,368	17,368	17,368	17,368	26,051	17,368	17,368	225,782
51105	Wages - Overtime	493	493	493	493	739	493	493	493	493	739	493	493	6,408
[51100.51105]	**Wages Total**	**17,861**	**17,861**	**17,861**	**17,861**	**26,790**	**17,861**	**17,861**	**17,861**	**17,861**	**26,790**	**17,861**	**17,861**	**232,190**
	EMPLOYEE BENEFITS													
51155	Sick Leave	550	550	550	550	550	550	550	550	550	550	550	550	6,600
51205	FICA Tax (Employer)	1,366	1,366	1,366	1,366	2,049	1,366	1,366	1,366	1,366	2,049	1,366	1,366	17,758
51210	Group Health/Life/Other Insurance	3,233	3,233	3,233	3,233	3,233	3,233	3,233	3,233	3,233	3,233	3,233	3,233	38,796
51215	Retiree's Insurance	525	525	525	525	525	525	525	525	525	525	525	525	6,300
51225	PERS	3,686	3,686	3,686	3,955	3,955	3,955	3,955	3,955	3,955	3,955	3,955	3,955	46,653
51240	Worker's Comp Insurance	195	195	195	195	195	195	195	195	195	195	195	195	2,340
51290	Other Employee Benefits	220	220	220	220	220	220	220	220	220	220	220	220	2,640
[51150.51290]	**Employee Benefits Total**	**9,775**	**9,775**	**9,775**	**10,044**	**10,727**	**10,044**	**10,044**	**10,044**	**10,044**	**10,727**	**10,044**	**10,044**	**121,087**
	Wages & Employee Benefits Total	**27,636**	**27,636**	**27,636**	**27,905**	**37,517**	**27,905**	**27,905**	**27,905**	**27,905**	**37,517**	**27,905**	**27,905**	**353,277**
	OUTSIDE SERVICES													
52000	Outside Services	-	-	-	-	-	-	-	1,620	-	-	-	-	1,620
[52000.52030]	**Outside Services Total**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**1,620**	**-**	**-**	**-**	**-**	**1,620**
	OPERATING SERVICES/SUPPLIES													
52130	Telephone & Data Communication	1,425	1,425	1,425	1,425	1,425	1,425	1,425	1,425	1,425	1,425	1,425	1,425	17,100
52140	Dues, Fees, Permits, Membership	125	125	125	125	125	125	125	125	125	665	125	125	2,040
52145	Postage Expense	100	100	100	100	100	100	100	100	100	100	100	100	1,200
52223	Software/Licenses	62,067	27,200	6,900	4,700	10,900	7,400	73,331	48,000	14,425	13,800	3,040	8,800	280,563
52230	Office/Computer Equipment <$5,000	4,042	1,986	7,486	1,986	5,446	1,986	1,986	1,986	4,770	7,540	1,986	25,100	66,300
52280	Fuel & Oil	157	157	157	157	159	157	157	157	157	159	157	157	1,888
[52110.52600]	**Operating Service & Supplies Total**	**67,916**	**30,993**	**16,193**	**8,493**	**18,155**	**11,193**	**77,124**	**51,793**	**21,002**	**23,689**	**6,833**	**35,707**	**369,091**
	Other Expenses													
59810	Allocation - G&A (Contra)	(95,552)	(58,629)	(43,829)	(36,398)	(55,672)	(39,098)	(105,029)	(81,318)	(48,907)	(61,206)	(34,738)	(63,612)	(723,988)
[59110.59810]	**Other Expenses Total**	**(95,552)**	**(58,629)**	**(43,829)**	**(36,398)**	**(55,672)**	**(39,098)**	**(105,029)**	**(81,318)**	**(48,907)**	**(61,206)**	**(34,738)**	**(63,612)**	**(723,988)**
	CHANGE IN NET POSITION	-	-	-	-	-	-	-	-	-	-	-	-	-

MERCED IRRIGATION DISTRICT
Budget 2014-15
Department 9200 - Administrative Services
General Operations

		2014/15 BUDGET												2014/15
		Apr	May	June	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	BUDGET
	EXPENDITURE DETAIL													
	WAGES / EMPLOYEE BENEFITS													
	Wages													
51100	Wages - Regular	22,520	22,520	22,520	22,520	33,781	22,520	22,520	22,520	22,520	33,781	22,520	22,520	292,762
51105	Wages - Overtime	484	484	484	484	727	484	484	484	484	727	484	484	6,294
[51100.51105]	**Wages Total**	**23,004**	**23,004**	**23,004**	**23,004**	**34,508**	**23,004**	**23,004**	**23,004**	**23,004**	**34,508**	**23,004**	**23,004**	**299,056**
	EMPLOYEE BENEFITS													
51155	Sick Leave	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100	13,200
51205	FICA Tax (Employer)	1,760	1,760	1,760	1,760	2,640	1,760	1,760	1,760	1,760	2,640	1,760	1,760	22,880
51210	Group Health/Life/Other Insurance	3,875	3,875	3,875	3,875	3,875	3,875	3,875	3,875	3,875	3,875	3,875	3,875	46,500
51215	Retiree's Insurance	675	675	675	675	675	675	675	675	675	675	675	675	8,100
51225	PERS	4,779	4,779	4,779	5,128	5,128	5,128	5,128	5,128	5,128	5,128	5,128	5,128	60,489
51230	Deferred Comp	55	55	55	55	55	55	55	55	55	55	55	55	660
51240	Worker's Comp Insurance	252	252	252	252	252	252	252	252	252	252	252	252	3,024
51290	Other Employee Benefits	900	900	900	900	900	900	900	900	900	900	900	900	10,800
[51150.51290]	**Employee Benefits Total**	**13,396**	**13,396**	**13,396**	**13,745**	**14,625**	**13,745**	**13,745**	**13,745**	**13,745**	**14,625**	**13,745**	**13,745**	**165,653**
	Wages & Employee Benefits Total	**36,400**	**36,400**	**36,400**	**36,749**	**49,133**	**36,749**	**36,749**	**36,749**	**36,749**	**49,133**	**36,749**	**36,749**	**464,709**
	OUTSIDE SERVICES													
52010	Legal Services	1,830	1,830	1,830	1,830	1,830	1,830	1,830	1,830	1,840	1,840	1,840	1,840	22,000
52030	Temporary Labor	500	500	500	500	500	500	500	500	500	500	500	500	6,000
[52000.52030]	**Outside Services Total**	**2,330**	**2,330**	**2,330**	**2,330**	**2,330**	**2,330**	**2,330**	**2,330**	**2,340**	**2,340**	**2,340**	**2,340**	**28,000**
	OPERATING SERVICES/SUPPLIES													
52115	Safety/DOT/Minor WC	250	250	250	250	250	250	250	250	250	250	250	250	3,000
52120	Recruiting Expense	500	500	500	500	500	500	500	500	500	500	500	500	6,000
52130	Telephone & Data Communication	275	275	275	275	275	275	275	275	275	275	275	275	3,300
52135	Staff Development (Training, Seminar, Travel)	316	316	316	317	317	317	317	317	317	317	317	316	3,800
52136	Meetings & Related Travel	200	200	200	200	200	200	200	200	200	200	200	200	2,400
52138	Employee Relations	500	500	500	500	500	500	500	400	400	400	400	400	5,500
52140	Dues, Fees, Permits, Membership	200	1,200	200	400	200	200	200	200	200	200	200	200	3,600
52145	Postage Expense	100	100	100	100	100	100	100	100	100	100	100	100	1,200
52210	General Supplies	250	250	250	250	250	250	250	250	250	250	250	250	3,000
52230	Office/Computer Equipment <$5,000	100	100	100	100	100	100	100	100	100	100	100	100	1,200
52235	Safety Equipment	100	100	100	100	100	100	100	100	100	100	100	100	1,200
[52110.52600]	**Operating Service & Supplies Total**	**2,791**	**3,791**	**2,791**	**2,992**	**2,792**	**2,792**	**2,792**	**2,692**	**2,692**	**2,692**	**2,692**	**2,691**	**34,200**
	OTHER EXPENSES													
59810	Allocation - G&A (Contra)	(41,521)	(42,521)	(41,521)	(42,071)	(54,255)	(41,871)	(41,871)	(41,771)	(41,781)	(54,165)	(41,781)	(41,780)	(526,909)
[59110.59810]	**Other Expenses Total**	**(41,521)**	**(42,521)**	**(41,521)**	**(42,071)**	**(54,255)**	**(41,871)**	**(41,871)**	**(41,771)**	**(41,781)**	**(54,165)**	**(41,781)**	**(41,780)**	**(526,909)**
	CHANGE IN NET POSITION	-	-	-	-	-	-	-	-	-	-	-	-	-

MERCED IRRIGATION DISTRICT
Budget 2014-15
Department 9205 - Administration Building
General Operations

		2014/15 BUDGET												2014/15
		Apr	May	June	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	BUDGET
	EXPENDITURE DETAIL													
	OUTSIDE SERVICES													
52000	Outside Services	500	500	500	500	500	500	500	500	500	500	500	500	6,000
[52000.52030]	**Outside Services Total**	**500**	**500**	**500**	**500**	**500**	**500**	**500**	**500**	**500**	**500**	**500**	**500**	**6,000**
	OPERATING SERVICES/SUPPLIES													
52130	Telephone & Data Communication	7,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000	84,000
52210	General Supplies	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	30,000
52235	Safety Equipment	100	100	100	100	100	100	100	100	100	100	100	100	1,200
52240	Chemicals/Pesticides	50	50	50	50	50	50	50	50	50	50	50	50	600
52250	Building Materials	300	300	300	300	300	300	300	300	300	300	300	300	3,600
52453	Maintenance - Buildings & Grounds	5,000	3,500	5,000	3,500	5,000	3,500	5,000	3,500	5,000	3,500	5,000	3,500	51,000
52454	Maintenance - Tools & Equipment	800	800	800	800	800	800	800	800	800	800	800	800	9,600
52500	Rentals & Leases	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	18,000
52600	Utilities(Gas, Water, Electricity, Garbage)	5,000	5,000	6,750	6,750	6,750	5,000	5,000	5,000	5,000	5,000	5,000	5,000	65,250
[52110.52600]	**Operating Service & Supplies Total**	**22,250**	**20,750**	**24,000**	**22,500**	**24,000**	**20,750**	**22,250**	**20,750**	**22,250**	**20,750**	**22,250**	**20,750**	**263,250**
	OTHER EXPENSES													
59810	Allocation - G&A (Contra)	(22,750)	(21,250)	(24,500)	(23,000)	(24,500)	(21,250)	(22,750)	(21,250)	(22,750)	(21,250)	(22,750)	(21,250)	(269,250)
[59110.59810]	**Other Expenses Total**	**(22,750)**	**(21,250)**	**(24,500)**	**(23,000)**	**(24,500)**	**(21,250)**	**(22,750)**	**(21,250)**	**(22,750)**	**(21,250)**	**(22,750)**	**(21,250)**	**(269,250)**
	CHANGE IN NET POSITION	-	-	-	-	-	-	-	-	-	-	-	-	-