2015/16 Operating & Capital Budgets

MERCED IRRIGATION DISTRICT

WATER & POWER

744 W. 20th Street
Merced, CA
95340
209-722-5761

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MERCED IRRIGATION DISTRICT

2015/16 OPERATING & CAPITAL BUDGETS

DIRECTORS

DAVE LONG - PRESIDENT

SCOTT KOEHN - VICE PRESIDENT, SECRETARY

JEFF MARCHINI KEVIN GONZALVES BILLY PIMENTEL

ADMINISTRATION

JOHN SWEIGARD	GENERAL MANAGER
PHILLIP R. MCMURRAY	GENERAL COUNSEL
BRYAN KELLY	DEPUTY GENERAL MANAGER, WATER RESOURCES
HICHAM ELTAL	DEPUTY GENERAL MANGER, 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

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MERCED IRRIGATION DISTRICT

2015/16 OPERATING & CAPITAL BUDGETS

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Approved on March 17, 2015 by Board of Directors

MERCED IRRIGATION DISTRICT

2015/16 OPERATING & CAPITAL BUDGETS

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Approved on March 17, 2015 by Board of Directors

MERCED IRRIGATION DISTRICT
RESOLUTION NO. 2015-13

ADOPTION OF CONSOLIDATED 2015/16 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 set certain charges, 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, at its January 8, 2015 and January 28, 2015 meetings, 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 2015/16; and

WHEREAS, at its February 24, 2015 meeting, the Board received and reviewed the most recently revised proposed budget ; and

WHEREAS, staff has made appropriate changes to the 2015/16 budget, and the Board and public having had three weeks to review and consider the proposed 2015/16 Operating and Capital Budgets, a copy of which is filed with the Secretary for the Board, hereby determines that the proposed budget level of expenditures are necessary and appropriate to operate, maintain and improve the District operations and facilities in 2015/16; and is therefore in the best interests of the District to adopt, as presented.

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. The Merced Irrigation District's 2015/2016 Operating and Capital Budgets are adopted as presented at the February 24, 2015 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, 2015, 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 presented with the Merced Irrigation District's 2015/2016 Operating and Capital Budgets as presented at the February 24, 2015 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 17th day of March 2015, by the following vote:

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

Dave Long
President
Merced Irrigation District

Scott Koehn
Vice President/Secretary
Merced Irrigation District

Fee Schedule

MERCED IRRIGATION DISTRICT
2015/16 FEE SCHEDULE

WATER OPERATIONS

Water / Parcel / Administration Fees

	2015/16 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

Irrigation Fees

Surface Water Fees (5.0 Acres and Above)		
Water Usage	N/A	Per Acre Foot
Supplement Water Supply Pool Program		
Water Usage	$ 225.00	Per Acre Foot (or portion of)
El Nido - Preseason Mariposa Creek Water	N/A	Per Acre Foot
Groundwater Fees		
Out of Season Pump Usage (irrigation)	$ 110.00	Per Acre Foot
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	$ -	Per Day
Non-Agriculture Water Usage		
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

Agreements		
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 Agreement
Other Standard Agreements	$ 300.00	Per Supplement
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-Refundable Engineering Fees
Agreement Fees

Non-Exclusive Filtration Back flush License 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 Gate License Agreement	$ 500.00	Per Agreement

MERCED IRRIGATION DISTRICT
2015/16 FEE SCHEDULE

Encroachment Applications

Encroachment Type			
Storm Discharge	$	1,600.00	Per Application
Utility Crossing (includes All Wet & Dry Utilities, Except Individual Service	$	4,700.00	Per Application
Individual Service Line Utility Crossing	$	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

New Delivery [B]			
Construction Inspection	$	100.00	Lump Sum
Standards Compliance Review	$	200.00	Lump Sum
Traveling Screen Installation			
Construction Inspection	$	100.00	Lump Sum
Standards Compliance Review	$	210.00	Lump Sum
Rotating Drum Screen			
Construction Inspection	$	100.00	Lump Sum
Standards Compliance Review	$	210.00	Lump Sum
Pipeline/Canal/Lateral Relocation/Replacement			
Construction Inspection	$	610.00	Minimum + $65/hour over 8 hours
Standards Compliance Review	$	630.00	Lump Sum
Driveway Crossing Design			
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	$	95.00	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 Assessments

Residential Lots (1 Acre of 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

MERCED IRRIGATION DISTRICT
2015/16 FEE SCHEDULE

ELECTRIC SERVICE FEES

Electric Service Rate Schedule

(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	Street lighting - Customer Owned	
LSC-1	Street lighting - District Owned	
MEF	Flat Rate Service 0 Non-Metered Loads	
IRC	Investment Recovery Charge	
NEM	Net Energy Metering	

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

Household Size	Care Income Limits
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

Billing Items

Service Establishment Fee - Residential Single Occupant		$5.00	Per Account
Service Establishment Fee - Residential Each Additional Occupant		$5.00	Per Account
Service Establishment Fee - Commercial		$15.00	Per Account
Minimum Deposit - Residential	$	200.00	Per Account
Minimum Deposit - Commercial/Industrial	$	400.00	Per Account
Service Connection Fees			
Next Day During Regular Posted Hours		Free	Per Connect
Same Day During Regular Posted Hours (Request Submitted by 3pr	$	75.00	Per Connect
Outside Regular Posted Hours (Request Submitted after 3:00 pm)	$	225.00	Per Connect
Due Date for Electric Bills		20	Days from Date of Bill
Billing Delinquent Charge		1.5% or $5.00	Per Month whichever is greater (was 1.5%)
Telephone Payment Convenience Fee	$	5.00	Per Payment
Dishonored Tendered Item	$	25.00	Per Item

Other Customer Service Fees

Disconnection Processing Fee (charged when work order generated)	$	20.00	Per Incident
Disconnection Fee at Power Source	$	150.00	Per Disconnect
Disconnection Fee at Meter	$	15.00	Per Disconnect
Reconnection Fee at Power Source	$	200.00	Per Reconnect
Reconnection Fee At Meter			
During Regular Posted Hours (Request Submitted before 3:00 pm)	$	50.00	Per Reconnect
Outside Regular Posted Hours (Request Submitted after 3:00 pm)	$	225.00	Per Reconnect

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MERCED IRRIGATION DISTRICT
2015/16 FEE SCHEDULE

Customer Service Charges and Fees

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Meter Re-Read	$	30.00	Per Read
Meter Test Charge			
First Meter Test		Free	Per Account
After Free Test			
Non CT Meter (Typical Residential)		$100	Per Test
CT Meter (Typical Medium-Large Commercial)		$200	Per Test

Broken or Damaged District Equipment

Meter - Residential	$	92.00	Per Meter
Meter - Commercial/Industrial [A]	Meter-Specific		
Special Ring	$	17.00	Per Ring
Pad Lock	$	9.50	Per Lock
Tampering Service Charge	$	200.00	Per Occurrence Plus Investigation Charges

Other Electric Service Charges and Fees

Billing Items

Temporary Service Charge	Project - Specific		
Permanent Service Charge for Metered Pedestals			
Connection Charge	Project - Specific		
Cable Charge	Per Foot of Cable		
Streetlight Connection Charge	$	125.00	Per Connection Point

Engineering / Inspection / Construction Fees

Engineering	$	60.00	Per Hour
Inspections (Regular Business Hours)	$	60.00	Per Hour
Construction (Regular Business Hours)	$	75.00	Per Hour

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 - Deep Well	$	80.00	Per HP
Pumping - Boosting MID Surface Water	$	275.00	Per HP
Other AG Uses	$	275.00	Per Peak KW

MISCELLANEOUS FEES

Notary Fee (Non-District Members)	$	10.00	Per Notarization
APN Printout	$	25.00	Per Printout
EIA-412 Report (energy Information Admin)	$	10.00	Per Report
Copying Fee (8 $^{1/2}$ x 11 - Single Side)	$	0.25	Per Copy
Copying Fee (8 $^{1/2}$ 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

MERCED IRRIGATION DISTRICT
2015/16 FEE SCHEDULE

LAKE & PARK FEES

Park & Lake Day-Use Fees:		
Daily Motor Vehicle Entry/Use Fee		
Regular	$	8.00
Active Military / Senior	$	7.00
Boat Club and Houseboat Visitors - per Night Charge	$	8.00
A Weekly Pass (sold at the Daily Rate) is available to pre-registered visitors of Boat Club Residents		
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)	$	125.00
Park - Model Cottage Accommodations:		
Available at McSwain & Barrett Cove		
Daily Park-Model Rental Rate - 4 Person Model (maximum occupancy)		
Low Season Sept 16 - May 15	$	110.00
High Season May 16 - Sept 15	$	135.00
Daily Park-Model Rental Rate - 6 Person Model (maximum occupancy)		
Low Season Sept 16 - May 15	$	130.00
High Season May 16 - Sept 15	$	155.00
Supplemental & Special Events Rates:		
Reservation Cancellation / Change Fee	$	10.00
Houseboat Permit Fees:		
New Houseboat Permit Initial Purchase Fee		TBD
Annual Lake Houseboat Permit Renewal Fee	$	625.00
Houseboat Permit Transfer Fee	$	500.00
Annual Permit Fees (Decals):		
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 (with hookups)		
Low Season Sept 16 - May 15		
Regular	$	28.00
Active Military / Senior	$	25.00
High Season Sept 16 - May 15		
Regular	$	34.00
Active Military / Senior	$	31.00
Extended Stay - Daily RV Site Fee (with hookups) - stays longer than 7 consecutive nights		
8 night Minimum - 60 day Maximum		
Low Season Sept 16 - May 15	$	18.00
High Season May 16 - Sept 15	$	26.00

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MERCED IRRIGATION DISTRICT
2015/16 FEE SCHEDULE

LAKE & PARK FEES

continues from previous page

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

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

MERCED IRRIGATION DISTRICT

2015/16 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 Project** records revenue and expense associated with the generation of hydroelectricy 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.

106 - **Merced Falls Project** records revenue and expense associated with the generation of hydorelectricy at the Merced Falls location.

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

Combined Financial Statement

Merced Irrigation District
Consolidated Financial Statements
General Budget Assumptions

Major Assumptions

Water Resources

As mentioned above, no volumetric surface water sales were budgeted due to the uncertainty in the hydrologic situation for the coming year. Fixed revenues were budgeted as these revenues are expected to remain consistent. The District did budget operating expenses as these expenses will be relatively the same regardless of hydrology, although the District did adjust some operating and capital expenditures at the request of the Finance and Administration Committee.

Merced Falls Project

The District is in the process of procuring the Merced Falls Project from PG&E. The Merced Falls Project will be an Energy Resource asset and will consist of the Merced Falls Dam, powerhouse and associated appurtenances, which are located on the Merced River downstream of McSwain Dam.

The Merced Falls Project is anticipated to transition to the District ownership in January 2016; the exact date will depend on several factors that could delay the Districts ownership of this project. This approved budget packet includes the revenue and expense that are anticipated for this project for the fiscal year 2015/16.

Under the terms of the purchase agreement, PG&E will continue to provide maintenance and repair services at their own expense and will benefit from the revenue generated by the plant until the transition occurs. It is the District's responsibility to operate the plant under a separate agreement. Following the transition, the District will take over the responsibility for maintenance and repair services and will receive any revenue generated by the plant.

Revenue

- Volumetric Surface Water Revenue (Page 16) – No volumetric surface water revenues
- Water Transfers/Deferred Revenue (Page 16) – No water transfer sales. Deferred revenue from water transfers that occurred in prior years have been budgeted as revenue
- SWSPP (Page 16) - Are budgeted at 6,500 acre-feet delivered per month (April – October) budget. The price is $225 per acre-feet
- Standby fee at $24.00 per acre (Page 4)
- Revenues based on the 2015/16 Rate Schedule (Page 4)
- Parks Revenue – 2015/16 Rate Schedule (no changes) (Page 8)
- Energy Resources – 2015/16 Rate Schedule (Page 6)
- Energy Resources Public Purpose Rate – State mandated rate of 2.85%

Expenses

- Salaries and Benefits (Page 18)
    - The Roster by Classification ("Roster") is budgeted to be filled the entire year, with the following exceptions

        - No Seasonal, intern or temporary positions in Water Resources, Parks and Recreations, and Hydroelectric System
        - One part-time Customer Service position will remain on the roster, but be unbudgeted
        - One (1) addition to the roster in Energy Resources or an Energy Resources Planner
    - Increase in Health Benefits of 15%, Dental Benefit of 12%, and Vision Benefits of 5%
    - There is a 2% salary increase budgeted for non-bargaining classifications, with employees paying 2% of the employee portion of CalPERS
    - Required employer CalPERS increase is 1.1856% as a percent of payroll

- Energy Resources – Cost of Power (Page 20)
    - NP15 forward curve as of December 23, 2014
    - Included State of California mandated requirements for Greenhouse Gas and Renewable Portfolio Standards as a pass-through charge to Energy Resources Customers as adopted by the Board of Directors at the Board Meeting on October 7, 2014
    - Projected Power Service Agreement extension with TID
        - Expires on April 30, 2017
        - Provides for power supply, matching resources to load, reliability and emergency reserves, scheduling and dispatch services. Firm transmission service and reactive power are provided under the Interconnection Agreement which expires in 2016
    - A new account of GRID Management Charges have been added to the Outside Service section of the statements to allow for a distinction of this type of expense from other Outside Service expenses

As noted previously there will be more explanations in the individual departments along with the capital expenditures and cash projections for each Department.

MERCED IRRIGATION DISTRICT

Proposed Budget 2015/16

Fund: All Funds

Consolidated

	2015/16 PROPOSED BUDGET
REVENUE DETAIL	
WATER REVENUE	
In-District Water Revenue	-
Supplemental Water Supply Prgm	10,237,500
Out of District Revenue	-
Standby Fee Revenue	3,150,000
El Nido Capital Buy-in	-
Other Water Resources Revenue	-
Mini Hydro Energy Revenue	-
Permission Fee Revenue	-
Water Transfers/Deferred Revenue	4,000,000
In Basin District Transfers	-
M&I Water Sales	-
Water Revenue Total	**17,387,500**
PARKS REVENUE	
Parks Visitor Entry	205,730
Boat Use / Launch	52,970
Parks Annual Vehicle Permits	58,005
Parks Annual Boat Permits	32,280
Parks Annual Pet Permits	5,525
Houseboat Permits	150,000
Houseboat Transfers	2,500
Parks Basic Campsite	111,076
Parks RV Campsite	342,169
Park Model Campsite	32,765
Concessionaire Revenue	-
Other Parks Revenue	7,165
Discount	(16,150)
Promo	14,650
Gift Certificates	-
Parks Revenue Total	**998,685**
HYDRO REVENUE	
Energy Revenue	498,160
Capacity Revenue	110,000
RPS Revenue	184,435
PG&E Semi-Annual Pymt	-
Hydro Revenue Total	**792,595**

MERCED IRRIGATION DISTRICT

Proposed Budget 2015/16

Fund: All Funds

Consolidated

	2015/16 PROPOSED BUDGET
ENERGY REVENUE	
Agriculture Electric Revenue	441,660
Commercial Electric Revenue	16,826,270
Industrial Electric Revenue	11,928,520
Municipal Electric Revenue	6,401,535
Residential Electric Revenue	9,276,010
Public Street & Highway Lights	175,970
Agriculture - Demand Charge	111,145
Commercial - Demand Charge	3,659,395
Industrial - Demand Charge	1,361,830
Municipal - Demand Charge	1,390,045
Greehouse Gas Revenue	378,000
Greenhouse Gas Allowance Revenue	-
Renewable Portfolio Standard	2,352,995
Power Cost Adjustment	(798,082)
Reactive Charge	1,790
Wind Energy Resale	451,145
Electrical Power Factor	8,940
Customer Services Revenue	829,010
Contract Credits	(189,995)
Operational Service Revenue	657,735
System Utilities Revenue	739,200
Other Energy Resrcs Revenue	65,040
Public Purposes Revenue Rec.	1,647,555
Energy Revenue Total	**57,715,713**
STORM DRAIN REVENUE	
Hook-Up Fees	6,000
Storm Drain Revenue Total	**6,000**
MERCED FALLS REVENUE	
Energy Revenue	31,795
Capacity Revenue	3,425
RPS Revenue	10,600
Merced Falls Revenue	**45,820**

MERCED IRRIGATION DISTRICT

Proposed Budget 2015/16

Fund: All Funds

Consolidated	**2015/16 PROPOSED BUDGET**
OTHER REVENUE	
Rentals & Leases	75,795
Engineering Service Charges	50,920
Contract Services Revenue	189,370
Administrative Fees	101,650
Interest on Customer Accounts	110,000
Interest/Dividend Revenue	259,040
Interest on Trust Accounts	1,720
Unrealized Gains/Losses on Inv	333,925
Realized Gains/Losses on Inv	22,920
Taxes - State HOPTR	27,910
Taxes - County	1,821,215
Taxes - Other	6,205
Assessment Fees	338,030
Grant Revenue - Federal	6,743,990
Other Revenue Total	**10,082,690**
Total Revenue	**87,029,003**
EXPENDITURE DETAIL	
WAGES / EMPLOYEE BENEFITS	
Wages	
Wages - Regular	11,634,835
Wages - Overtime	479,805
Wages Total	**12,114,640**
EMPLOYEE BENEFITS	
FICA Tax (Employer)	929,520
Group Health/Life/Other Ins	3,280,522
Retiree's Insurance	397,209
PERS	2,163,794
Deferred Comp	85,245
Unemployment Benefits	59,870
Worker's Comp Insurance	470,630
Other Employee Benefits	416,980
Employee Benefits Total	**7,803,770**
Wages & Employee Benefits Total	**19,918,410**

MERCED IRRIGATION DISTRICT

Proposed Budget 2015/16

Fund: All Funds

Consolidated

	2015/16 PROPOSED BUDGET
Outside Services	
Outside Services (detail required)	3,333,025
Legal Services (detail required)	927,505
GRID Management Charges	59,925
Temporary Labor	19,800
Outside Services	**4,340,255**
OPERATING SERVICES/SUPPLIES	
Advertising (detail required)	132,550
Safety/DOT/Minor WC	21,000
Recruiting Expense	23,100
Sponsorships	51,500
Promotional Expense	4,415
Telephone & Data Communication	314,935
Staff Dvlp (Trnng, Semnr, Tvl)	159,285
Meetings & Related Travel	108,060
Employee Relations	23,980
Dues, Fees, Permits, Membrshp	942,435
Bank Charges	96,185
Postage Expense	86,900
Tax Penalties/Fees	1,200
Property & Liability Insurance	580,990
General Supplies	106,030
Janitorial Supplies	28,845
Small Equipment & Tools	73,230
Software/Licenses (detail required)	321,820
Office/Comp Equip <$5,000	137,855
Safety Equipment	55,055
Chemicals/Pesticides	297,690
Water Treatment Supplies	14,475
Building Materials	146,105
Electrical Materials	17,905
Welding Materials	19,005
Delivery Gates	50,250
Fuel & Oil	624,814
Maintenance - Auto	204,200
Maintenance - Pumps & Wells	23,200
Maintenance - Bldgs & Grounds	125,630
Maintenance - Tools & Equip	401,560
Maintenance - Ramp & Floatg RR	3,600
Rentals & Leases	133,710

MERCED IRRIGATION DISTRICT

Proposed Budget 2015/16

Fund: All Funds

Consolidated	**2015/16 PROPOSED BUDGET**
Utilities(Gas, Wtr, Elec, Gar)	426,890
Operating Svc & Supp Total	**5,758,404**
ELECTRICITY - WELLS / BOOSTERS	
Electricity - Wells	2,275,000
Electricity - Boosters/Pumps	232,615
Electricity - Wells / Boosters Total	**2,507,615**
Public Purpose Program	
PP-Energy Efficiency Programs	375,000
PP-Low Income Assist Programs	588,500
PP-Renewable Resrce & Tech	450,000
PP-Admin Fee	70,680
Public Purpose Program Total	**1,484,180**
COST OF POWER	
Cost of Power - Energy	
TID - Energy Rate	18,630,366
TID - Energy Price Adder	3,656,619
Purchased Power Swaps	1,607,758
Power-Consulting, Fees, Other	208,220
TID Transmission Service	1,920,000
TID - TX Congestion Charge	878,450
TID - Planning Reserve	424,360
Cost of Power - Energy Total	**27,325,773**
Cost of Power - Environmental	
Greenhouse Gas	378,000
Renewable Portfolio Standard	1,598,900
WAPA - Purchased Power	503,280
Wind Energy Purchase	722,740
Cost of Power - Environmental Total	**3,202,920**
Cost of Power Total	**30,528,693**

MERCED IRRIGATION DISTRICT

Proposed Budget 2015/16

Fund: All Funds

Consolidated	**2015/16 PROPOSED BUDGET**
Capacity Purchases	
Capacity Purchase	50,000
Capacity Purchase Total	**50,000**
Other Expenses	
Bond Trustee Fees	13,855
Bond Arbitrage Exp	5,900
Bond Cost of Issuance	850,000
Mariposa Co Annual Pymt	109,963
Bad Debt Expense	120,000
Other Expenses Total	**1,099,718**
Contract Services	
Contract Services Expense	189,370
Contract Services Total	**189,370**
Interest Expense	
Interest on Notes Payable	115,155
Interest on Bonds	5,158,740
Interest - Bond Prem/Disc	(324,455)
Interest - Deferred Refunding	215,625
Interest Expense Total	**5,165,065**
Depreciation Expense	
Depreciation Expense	6,852,330
Depreciation Expense Total	**6,852,330**
Amortization Expense	
Amort Exp - Bond Insurance	95,755
Amort Exp - Bond Prem/Disc	55,310
Amortization Expense Total	**151,065**
Other Expenses	
Inter-Dept Veh & Equip	204,170
Inter-Dept Veh & Equip Credit	(240,130)
Inter-Fund Labor	12,760
Inter-Fund Labor Credit	(12,760)

MERCED IRRIGATION DISTRICT

Proposed Budget 2015/16

Fund: All Funds

Consolidated	**2015/16 PROPOSED BUDGET**
Inter-Fund Overhead	5,100
Inter-Fund Overhead Credit	(5,110)
Inter-Fund Veh & Equip	14,565
Inter-Fund Veh & Equip Credit	(44,650)
Inter-Fund Admin Fee	5,390
Inter-Fund Admin Fee Credit	(11,230)
Inter-Fund Rent	37,765
Capital Project Veh & Eq Cred	(37,765)
Allocation - G&A Gen Ops	4,709,647
Allocation - G&A (Contra)	(4,948,690)
Other Expenses Total	**(310,938)**
TOTAL CASH RELATED EXPENSE	**65,565,707**
EBITDA	**21,463,296**
TOTAL INTEREST, TAXES, DEPREC & AMORT	**12,168,460**
TOTAL EXPENSE	**77,734,167**
CHANGE IN NET POSITION	**9,294,836**

Water Resources

Merced Irrigation District
Water Operations Department
Budget Assumptions

Budget Assumptions

Revenue

- In-District Revenue (Page 31) – No Surface Water Sales revenue was budgeted
- Water Transfers/Deferred Revenue (Page 31) – Includes the remaining balance of the $4,500,000 water transfer that occurred in 2013 where the Board limited the revenue to be expended only in the areas of 1) Water Resources Management Project, 2) Hydroelectric Project transition, 3) FERC relicensing, 4) Legal defense of water rights. The remaining deferred revenue from a 2007 Water Transfer is also included. This deferred revenue totals $4,000,000 for the 2015/16 fiscal year and is also a component of current Water Resources Reserve balance(s).
- Standby Fees (Page 31) – $24.00 per acre, for a total revenue of $3,150,000
- Property Tax Revenue (Page 31) – Minimal change in property tax revenue from the 2014/15 fiscal year is budgeted for the 2015/16 Approved Budget year at a revenue of $1,821,215
- SWSPP (Page 31) is budgeted at 6,500 acre-feet delivered per month (April-October) at a price of $225/ AF. This is the price necessary to ensure the District complies with bond covenants. This program is voluntary
- Please note that deferred revenue is not revenue budgeted to be generated in 2015/16 fiscal year, but revenue that occurred in prior years and is included in the Water Resources cash reserves

Expenses

- Salaries and Benefits (Page 31)
    - Roster by Classification budgeted to be filled the entire year, with the exception of the seasonal employees and interns who will not be hired during the irrigation season
    - There is a 2% salary increase budgeted for non-bargaining classifications, with employees paying 2% of the employee portion of CalPERS.
    - Bargaining unit increases are 2%, effective 4/1/2015, per the MOU
    - Health Benefits (Health, Vision, Dental, and Life) – 15% increase in Health, 12% increase in dental, and 5% increase in vision expense
    - Required employer PERS increase – 1.186% as a percent of payroll
- Operating Supplies, Fuel and Oil (Page 32)
    - Gasoline – 88,550 gallons at $2.71 per gallon + $0.15 per gallon increase of State Road Tax
    - Diesel – 60,572 gallons at $3.11 per gallon + $0.15 per gallon increase of State Road Tax
    - Oils and additives – estimated at $25,999

Summary Cash Reserve Projection

This section contains a brief summary cash reserve projection for Water Resources for 2015/16 fiscal year. We have assumed using the Wells Fargo Line of Credit to pay for Capital Expenditures as an alternative to using reserves.

For simplicity sake, the Hydroelectric Project portion of the 2014 Bond payment is reflected under Hydro even though there is a revenue pledge for both Hydro and Water for these bonds

As you can see below, the projected Water Resources cash reserve balance of $5,790,715 is below the policy required minimum of $8,490,000 by ($2,699,285) and below the policy required target of $12,295,000 by ($6,504,285). The approved budget was developed using $225 /AF for SWSPP, which enables the District to meet bond revenue covenants, but leaves the projected District Reserves below the minimum.

Cash Reserve Projections 2015/16: Water Resources, Parks and Recreation, and Hydroelectric

Operating Reserve Fund Proj 3/31/15				$ 6,515,285
Catastrophe Reserve Fund Proj 3/31/15				857,816
Unanticipated Infrastructure Fund Proj 3/31/15				2,000,000
Capital Reserve Fund Proj 3/31/15				3,000,000
Board Designated Spend Proj 3/31/15				2,152,805
Total Proj Reserve 3/31/15				$ 14,525,906
	Water Resources	**Parks & Recreation**	**Hydro-electric**	
2015/16 Budget Revenue (Less Grants)	$ 19,467,840	$ 1,007,305	$ 814,990	
2015/16 Budget Cash O&M	(17,384,789)	(2,933,514)	(2,797,705)	
Net Est. 2015/16 Cash Before Capital	2,083,051	(1,926,209)	(1,982,715)	
Remove Water Transfer/Deferred Revenue	(4,000,000)	-		
Debt Service on existing Bonds 2015/16	(250,368)	-	(2,594,725)	
Portion of General Operations Capital	(210,900)		-	
Est. Net Capital Projects Spend	(4,665,824)	(22,240)	(1,662,000)	
Est. Wells Fargo Line of Credit	4,876,724	22,240	1,662,000	
Est. Interest on Wells Fargo Line of Credit	(48,000)	(225)	(16,000)	
Est. Cash Surplus (Deficit) in 2015/16	$ (2,215,317)	$ (1,926,434)	$ (4,593,440)	$ (8,735,191)
Operating Reserve Fund Proj 3/31/16				$ 5,790,715
Catastrophe Reserve Fund Proj 3/31/16				-
Unanticipated Infrastructure Fund Proj 3/31/16				-
Capital Reserve Fund Proj 3/31/16				-
Board Designated Spend Proj 3/31/16				-
Total Proj Reserve 3/31/16				$ 5,790,715
	Minimum	Target	Maximum	
Projected Policy Required 3/31/2015	$ 8,490,000	$ 12,295,000	$ 19,485,000	

Debt Service Calculation

	Water Resource Budget	Hydroelectric Budget	Combined Budget
Net Revenue	$ 4,664,166	$ (3,398,715)	$ 1,265,451
Add back:			
Depreciation and Amortization	1,800,360	1,416,000	3,216,360
Bond Interest Expense	110,115	-	110,115
Net Revenue	$ 6,574,641	$ (1,982,715)	$ 4,591,926
2014 COP and Bond Debt Service	$ 250,368	$ 2,594,725	$ 2,845,093
Debt Service Coverage			161%
Required Debt Service Coverage			125%

MERCED IRRIGATION DISTRICT

Proposed Budget 2015/16
Fund: 101
Water Resources: Consolidated

	2015/16 PROPOSED BUDGET
REVENUE DETAIL	
WATER REVENUE	
In-District Water Revenue	-
Supplemental Water Supply Prgm	10,237,500
Out of District Revenue	-
Standby Fee Revenue	3,150,000
El Nido Capital Buy-in	-
Other Water Resources Revenue	-
Mini Hydro Energy Revenue	-
Permission Fee Revenue	-
Water Transfers/Deferred Revenue	4,000,000
In Basin District Transfers	-
M&I Water Sales	-
Water Revenue Total	**17,387,500**
OTHER REVENUE	
Engineering Service Charges	50,920
Contract Services Revenue	50,050
Administrative Fees	10,175
Interest on Customer Accounts	50,000
Interest/Dividend Revenue	74,725
Unrealized Gains/Losses on Inv	(11,760)
Realized Gains/Losses on Inv	7,105
Taxes - State HOPTR	27,910
Taxes - County	1,821,215
Grant Revenue - Federal	4,491,590
Other Revenue Total	**6,571,930**
Total Revenue	**23,959,430**
EXPENDITURE DETAIL	
WAGES / EMPLOYEE BENEFITS	
Wages	
Wages - Regular	5,179,670
Wages - Overtime	260,810
Wages Total	**5,440,480**
EMPLOYEE BENEFITS	
FICA Tax (Employer)	419,985
Group Health/Life/Other Ins	1,623,630
Retiree's Insurance	176,315
PERS	946,400
Deferred Comp	36,825
Unemployment Benefits	4,050
Worker's Comp Insurance	318,095
Other Employee Benefits	142,205
Employee Benefits Total	**3,667,505**
Wages & Employee Benefits Total	**9,107,985**

MERCED IRRIGATION DISTRICT

Proposed Budget 2015/16
Fund: 101
Water Resources: Consolidated

	2015/16 PROPOSED BUDGET
Outside Services	
Outside Services (detail required)	2,269,380
Legal Services (detail required)	565,000
Outside Services	**2,834,380**
OPERATING SERVICES/SUPPLIES	
Safety/DOT/Minor WC	9,285
Recruiting Expense	2,000
Telephone & Data Communication	85,410
Meetings & Related Travel	7,000
Employee Relations	3,270
Dues, Fees, Permits, Membrshp	390,255
Bank Charges	8,780
Postage Expense	34,435
Property & Liability Insurance	215,090
General Supplies	16,670
Janitorial Supplies	5,250
Small Equipment & Tools	24,290
Office/Comp Equip <$5,000	10,200
Safety Equipment	13,450
Chemicals/Pesticides	285,690
Water Treatment Supplies	1,000
Building Materials	117,900
Electrical Materials	7,200
Welding Materials	18,455
Delivery Gates	50,250
Fuel & Oil	475,509
Maintenance - Auto	154,600
Maintenance - Pumps & Wells	10,800
Maintenance - Bldgs & Grounds	23,430
Maintenance - Tools & Equip	251,555
Rentals & Leases	22,055
Utilities(Gas, Wtr, Elec, Gar)	67,095
Operating Svc & Supp Total	**2,310,924**
ELECTRICITY - WELLS / BOOSTERS	
Electricity - Wells	2,275,000
Electricity - Boosters/Pumps	232,615
Electricity - Wells / Boosters Total	**2,507,615**
Other Expenses	
Bond Trustee Fees	5,035
Mariposa Co Annual Pymt	100,000
Other Expenses Total	**105,035**
Contract Services	
Contract Services Expense	50,050
Contract Services Total	**50,050**

MERCED IRRIGATION DISTRICT

Proposed Budget 2015/16
Fund: 101
Water Resources: Consolidated

	2015/16 PROPOSED BUDGET
Interest Expense	
Interest on Notes Payable	10,135
Interest on Bonds	120,970
Interest - Bond Prem/Disc	(20,990)
Interest Expense Total	**110,115**
Depreciation Expense	
Depreciation Expense	1,800,000
Depreciation Expense Total	**1,800,000**
Amortization Expense	
Amort Exp - Bond Insurance	360
Amortization Expense Total	**360**
Other Expenses	
Inter-Dept Veh & Equip	204,170
Inter-Dept Veh & Equip Credit	(240,130)
Inter-Fund Labor Credit	(12,760)
Inter-Fund Overhead Credit	(5,110)
Inter-Fund Veh & Equip Credit	(44,650)
Inter-Fund Admin Fee Credit	(11,230)
Inter-Fund Rent (Permission Fees)	(900,000)
Allocation - G&A Gen Ops	1,478,510
Other Expenses Total	**468,800**
TOTAL CASH RELATED EXPENSE	**17,384,789**
EBITDA	**6,574,641**
TOTAL INTEREST, TAXES, DEPREC & AMORT	**1,910,475**
TOTAL EXPENSE	**19,295,264**
CHANGE IN NET POSITION	**4,664,166**

MERCED IRRIGATION DISTRICT
WATER & POWER

Capital Plan
Total Projected Projects
By Department and Project Name

Water Resources

Priority	Project Name	Total Cost	2015/2016	2016/2017	2017/2018	2018/2019	Beyond 2019	Reimb	Total Net Cost
Carry Over									
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	$790,295	$790,295				$0	$0	**$790,295**
0	Tunnel No. 1 Rehabilitation	$128,851	$128,851				$0	$0	**$128,851**
0	Water Resources Model Grant	$300,000	$300,000				$0	$0	**$300,000**
	Carry Over Total	**$3,641,191**	**$2,641,191**				**$0**	**$1,000,000**	**$2,641,191**
Critical									
1	Groundwater Well Rehabilitation	$900,000	$400,000	$500,000			$0	$0	**$900,000**
2	Site Security Improvements	$250,000	$50,000	$50,000	$50,000	$50,000	$50,000	$0	**$250,000**
3	Incidental Projects	$250,000	$50,000	$50,000	$50,000	$50,000	$50,000	$0	**$250,000**
	Critical Total	**$1,400,000**	**$500,000**	**$600,000**	**$100,000**	**$100,000**	**$100,000**	**$0**	**$1,400,000**
Fleet									
1	Maintenance Pick Up Truck	$28,750	$28,750				$0	$0	**$28,750**
2	Replacement Purchase: 6 - DSO Pickups	$121,800	$121,800				$0	$0	**$121,800**
3	Replace Mower Tractor with Side and Rear Mower	$182,700	$182,700				$0	$0	**$182,700**
4	Replacement Purchase: 5 - DSO Pickups	$400,000		$100,000	$100,000	$100,000	$100,000	$0	**$400,000**
	Fleet Total	**$733,250**	**$333,250**	**$100,000**	**$100,000**	**$100,000**	**$100,000**	**$0**	**$733,250**
Modernization									
1	SCADA Server Replacement	$16,000	$16,000				$0	$0	**$16,000**
2	New Exchequer ACOE Flood Control Manual Review	$100,000	$100,000				$0	$0	**$100,000**

MERCED IRRIGATION DISTRICT
WATER & POWER

Capital Plan
Total Projected Projects
By Department and Project Name

Priority	Project Name	Total Cost	2015/2016	2016/2017	2017/2018	2018/2019	Beyond 2019	Reimb	Total Net Cost
3	WRMP Adopted Capital Plan (Estimated to be Adopted April 2015+/-.	$12,000,000		$3,000,000	$3,000,000	$3,000,000	$3,000,000	$0	**$12,000,000**
4	McCoy Lateral Regulating Basin Land Acquisition	$200,000	$200,000				$0	$0	**$200,000**
5	Enhanced Water Storage Study	$20,000	$20,000				$0	$0	**$20,000**
6	Automated Gate Standalone SCADA Conversion	$40,500	$40,500				$0	$0	**$40,500**
	Modernization Total	**$12,376,500**	**$376,500**	**$3,000,000**	**$3,000,000**	**$3,000,000**	**$3,000,000**	**$0**	**$12,376,500**
Grant Reimbursement									
1	Lower Merced River Boating Public Access	$330,000	$80,000				$0	$250,000	**$80,000**
2	El Nido Distribution Area Groundwater Recharge	$728,473	$144,883				$0	$583,590	**$144,883**
3	Black Rascal Creek Flood Control Project	$300,000	$0				$0	$300,000	**$0**
4	Cressey Recharge Project Enhancements	$275,000	$68,750				$0	$206,250	**$68,750**
5	Flood Coordinated Operations - New Gages and Equipment Upgrades	$508,000	$0				$0	$508,000	**$0**
6	Flood Coordinated Operations Program Management	$80,000	$0				$0	$80,000	**$0**
7	Highlands 2 Project	$2,085,000	$521,250				$0	$1,563,750	**$521,250**
	Grant Reimbursement Total	**$4,306,473**	**$814,883**				**$0**	**$3,491,590**	**$814,883**
	Water Resources	**$22,457,414**	**$4,665,824**	**$3,700,000**	**$3,200,000**	**$3,200,000**	**$3,200,000**	**$4,491,590**	**$17,965,824**

MERCED IRRIGATION DISTRICT

Proposed Budget 2015/16
Fund: 101
Water Resources: 0000 - Sales

	Proposed Budget 2015/16												2015/16 Proposed
	Apr	**May**	**June**	**July**	**Aug**	**Sep**	**Oct**	**Nov**	**Dec**	**Jan**	**Feb**	**Mar**	**BUDGET**
REVENUE DETAIL													
WATER REVENUE													
Supplemental Water Supply Prgm	853,125	853,125	853,125	853,125	853,125	853,125	853,125	853,125	853,125	853,125	853,125	853,125	10,237,500
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
Water Transfers	333,333	333,333	333,333	333,333	333,333	333,333	333,333	333,333	333,333	333,333	333,333	333,337	4,000,000
Water Revenue Total	**1,448,958**	**1,448,958**	**1,448,958**	**1,448,958**	**1,448,958**	**1,448,958**	**1,448,958**	**1,448,958**	**1,448,958**	**1,448,958**	**1,448,958**	**1,448,962**	**17,387,500**
OTHER REVENUE													
Contract Services Revenue	4,167	4,174	4,167	4,175	4,175	4,168	4,175	4,168	4,175	4,176	4,155	4,175	50,050
Administrative Fees	155	298	111	-	1,424	2,347	2,336	778	472	427	266	1,561	10,175
Interest on Customer Accounts	4,167	4,167	4,167	4,167	4,167	4,167	4,167	4,167	4,167	4,167	4,167	4,163	50,000
Interest/Dividend Revenue	6,227	6,227	6,227	6,227	6,227	6,227	6,227	6,227	6,227	6,227	6,227	6,228	74,725
Unrealized Gains/Losses on Inv	(980)	(980)	(980)	(980)	(980)	(980)	(980)	(980)	(980)	(980)	(980)	(980)	(11,760)
Realized Gains/Losses on Inv	592	592	592	592	592	592	592	592	592	592	592	593	7,105
Taxes - State HOPTR	2,326	2,326	2,326	2,326	2,326	2,326	2,326	2,326	2,326	2,326	2,325	2,325	27,910
Taxes - County	151,768	151,768	151,768	151,768	151,768	151,768	151,768	151,768	151,768	151,768	151,768	151,767	1,821,215
Grant Revenue - Federal	-	-	-	-	-	-	-	-	-	-	-	4,491,590	4,491,590
Other Revenue Total	**168,422**	**168,572**	**168,378**	**168,275**	**169,699**	**170,615**	**170,611**	**169,046**	**168,747**	**168,703**	**168,520**	**4,661,422**	**6,521,010**
Total Revenue	**1,617,380**	**1,617,530**	**1,617,336**	**1,617,233**	**1,618,657**	**1,619,573**	**1,619,569**	**1,618,004**	**1,617,705**	**1,617,661**	**1,617,478**	**6,110,384**	**23,908,510**
EBITDA	**1,617,380**	**1,617,530**	**1,617,336**	**1,617,233**	**1,618,657**	**1,619,573**	**1,619,569**	**1,618,004**	**1,617,705**	**1,617,661**	**1,617,478**	**6,110,384**	**23,908,510**
CHANGE IN NET POSITION	**1,617,380**	**1,617,530**	**1,617,336**	**1,617,233**	**1,618,657**	**1,619,573**	**1,619,569**	**1,618,004**	**1,617,705**	**1,617,661**	**1,617,478**	**6,110,384**	**23,908,510**

MERCED IRRIGATION DISTRICT

Proposed Budget 2015/16
Fund: 101
Water Resources: 1000 - Administration

	Proposed Budget 2015/16												2015/16 Proposed
	Apr	**May**	**June**	**July**	**Aug**	**Sep**	**Oct**	**Nov**	**Dec**	**Jan**	**Feb**	**Mar**	**BUDGET**
EXPENDITURE DETAIL													
WAGES / EMPLOYEE BENEFITS													
Wages													
Wages - Regular	49,025	49,025	49,025	73,538	49,025	49,025	49,025	49,025	73,538	49,025	49,025	49,029	637,330
Wages - Overtime	393	393	393	589	393	393	393	393	589	393	393	395	5,110
Wages Total	**49,418**	**49,418**	**49,418**	**74,127**	**49,418**	**49,418**	**49,418**	**49,418**	**74,127**	**49,418**	**49,418**	**49,424**	**642,440**
EMPLOYEE BENEFITS													
FICA Tax (Employer)	3,781	3,781	3,781	5,672	3,781	3,781	3,781	3,781	5,672	3,781	3,781	3,782	49,155
Group Health/Life/Other Ins	11,025	11,025	11,025	16,538	11,025	11,025	11,025	11,025	16,538	11,025	11,025	11,029	143,330
Retiree's Insurance	1,631	1,631	1,631	2,447	1,631	1,631	1,631	1,631	2,447	1,631	1,631	1,632	21,205
PERS	10,071	10,071	10,071	15,106	10,071	10,071	10,071	10,071	15,106	10,071	10,071	10,074	130,925
Deferred Comp	215	215	215	215	215	215	215	215	215	215	215	215	2,580
Worker's Comp Insurance	499	499	499	749	499	499	499	499	749	499	499	501	6,490
Other Employee Benefits	462	462	462	692	462	462	462	462	692	462	462	463	6,005
Employee Benefits Total	**27,684**	**27,684**	**27,684**	**41,419**	**27,684**	**27,684**	**27,684**	**27,684**	**41,419**	**27,684**	**27,684**	**27,696**	**359,690**
Wages & Employee Benefits Total	**77,102**	**77,102**	**77,102**	**115,546**	**77,102**	**77,102**	**77,102**	**77,102**	**115,546**	**77,102**	**77,102**	**77,120**	**1,002,130**
Outside Services													
Outside Services (detail required)	47,084	16,427	16,427	16,427	16,427	16,427	16,427	16,427	16,427	16,427	16,427	16,433	227,787
Legal Services (detail required)	47,084	47,084	47,084	47,084	47,084	47,084	47,084	47,084	47,084	47,084	47,082	47,078	565,000
Outside Services	**94,168**	**63,511**	**63,511**	**63,511**	**63,511**	**63,511**	**63,511**	**63,511**	**63,511**	**63,511**	**63,509**	**63,511**	**792,787**
OPERATING SERVICES/SUPPLIES													
Telephone & Data Communication	225	225	225	225	225	225	225	225	225	225	225	225	2,700
Meetings & Related Travel			1,500			1,500			1,500				4,500
Employee Relations						250			250				500
Dues, Fees, Permits, Membrshp			11,656			11,656			11,656			11,657	46,625
Bank Charges	732	732	732	732	732	732	732	732	732	732	732	728	8,780
Postage Expense	2,680	2,680	2,680	2,680	2,680	2,680	2,680	2,680	2,680	2,680	2,680	2,680	32,160
Property & Liability Insurance	17,164	17,164	17,164	17,164	17,164	17,164	18,684	18,684	18,684	18,684	18,685	18,685	215,090
General Supplies			250			250			250			250	1,000
Fuel & Oil			100			100			100				300
Rentals & Leases	279	279	279	279	279	279	279	279	279	279	280	280	3,350
Operating Svc & Supp Total	**21,080**	**21,080**	**34,586**	**21,080**	**21,080**	**34,836**	**22,600**	**22,600**	**36,356**	**22,600**	**22,602**	**34,505**	**315,005**
Other Expenses													
Bond Trustee Fees	3	3	3	3	3	5,003	3	3	3	3	3	2	5,035
Mariposa Co Annual Pymt	-	-	-	-	-	-	-	-	-	-	100,000	-	100,000
Other Expenses Total	**3**	**3**	**3**	**3**	**3**	**5,003**	**3**	**3**	**3**	**3**	**100,003**	**2**	**105,035**
Contract Services													
Contract Services Expense	4,167	4,174	4,167	4,175	4,175	4,168	4,175	4,168	4,175	4,176	4,155	4,175	50,050
Contract Services Total	**4,167**	**4,174**	**4,167**	**4,175**	**4,175**	**4,168**	**4,175**	**4,168**	**4,175**	**4,176**	**4,155**	**4,175**	**50,050**

MERCED IRRIGATION DISTRICT

Proposed Budget 2015/16

Fund: 101

Water Resources: 1000 - Administration

	Proposed Budget 2015/16												2015/16 Proposed
	Apr	**May**	**June**	**July**	**Aug**	**Sep**	**Oct**	**Nov**	**Dec**	**Jan**	**Feb**	**Mar**	**BUDGET**
Interest Expense													
Interest on Notes Payable	534	802	802	802	802	802	802	958	958	958	958	957	10,135
Interest on Bonds	9,389	10,243	10,243	10,243	10,243	10,243	10,243	10,025	10,025	10,025	10,024	10,024	120,970
Interest - Bond Prem/Disc	(1,749)	(1,749)	(1,749)	(1,749)	(1,749)	(1,749)	(1,749)	(1,749)	(1,749)	(1,749)	(1,750)	(1,750)	(20,990)
Interest Expense Total	**8,174**	**9,296**	**9,296**	**9,296**	**9,296**	**9,296**	**9,296**	**9,234**	**9,234**	**9,234**	**9,232**	**9,231**	**110,115**
Depreciation Expense													
Depreciation Expense	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	1,800,000
Depreciation Expense Total	**150,000**	**150,000**	**150,000**	**150,000**	**150,000**	**150,000**	**150,000**	**150,000**	**150,000**	**150,000**	**150,000**	**150,000**	**1,800,000**
Amortization Expense													
Amort Exp - Bond Insurance	30	30	30	30	30	30	30	30	30	30	30	30	360
Amortization Expense Total	**30**	**30**	**30**	**30**	**30**	**30**	**30**	**30**	**30**	**30**	**30**	**30**	**360**
Other Expenses													
Inter-Fund Admin Fee Credit	(936)	(936)	(936)	(936)	(936)	(936)	(936)	(936)	(936)	(936)	(935)	(935)	(11,230)
Inter-Fund Rent (Permission Fees)	(75,000)	(75,000)	(75,000)	(75,000)	(75,000)	(75,000)	(75,000)	(75,000)	(75,000)	(75,000)	(75,000)	(75,000)	(900,000)
Allocation - G&A Gen Ops	117,637	97,702	109,850	135,457	99,600	100,071	98,516	98,917	140,383	101,144	99,139	104,716	1,303,132
Other Expenses Total	**41,701**	**21,766**	**33,914**	**59,521**	**23,664**	**24,135**	**22,580**	**22,981**	**64,447**	**25,208**	**23,204**	**28,781**	**391,902**
TOTAL CASH RELATED EXPENSE	**238,221**	**187,636**	**213,283**	**263,836**	**189,535**	**208,755**	**189,971**	**190,365**	**284,038**	**192,600**	**290,575**	**208,094**	**2,656,909**
EBITDA	**(238,221)**	**(187,636)**	**(213,283)**	**(263,836)**	**(189,535)**	**(208,755)**	**(189,971)**	**(190,365)**	**(284,038)**	**(192,600)**	**(290,575)**	**(208,094)**	**(2,656,909)**
TOTAL INTEREST, TAXES, DEPREC & AMORT	**158,204**	**159,326**	**159,326**	**159,326**	**159,326**	**159,326**	**159,326**	**159,264**	**159,264**	**159,264**	**159,262**	**159,261**	**1,910,475**
TOTAL EXPENSE	**396,425**	**346,962**	**372,609**	**423,162**	**348,861**	**368,081**	**349,297**	**349,629**	**443,302**	**351,864**	**449,837**	**367,355**	**4,567,384**
CHANGE IN NET POSITION	**(396,425)**	**(346,962)**	**(372,609)**	**(423,162)**	**(348,861)**	**(368,081)**	**(349,297)**	**(349,629)**	**(443,302)**	**(351,864)**	**(449,837)**	**(367,355)**	**(4,567,384)**

MERCED IRRIGATION DISTRICT

Proposed Budget 2015/16
Fund: 101
Water Resources: 1005 - Regulation & Compliance Admin.

	Proposed Budget 2015/16												2015/16 Proposed
	Apr	**May**	**June**	**July**	**Aug**	**Sep**	**Oct**	**Nov**	**Dec**	**Jan**	**Feb**	**Mar**	**BUDGET**
EXPENDITURE DETAIL													
WAGES / EMPLOYEE BENEFITS													
Wages													
Wages - Regular	20,304	20,304	20,304	30,456	20,304	20,304	20,304	20,304	30,456	20,304	20,304	20,307	263,955
Wages Total	**20,304**	**20,304**	**20,304**	**30,456**	**20,304**	**20,304**	**20,304**	**20,304**	**30,456**	**20,304**	**20,304**	**20,307**	**263,955**
EMPLOYEE BENEFITS													
FICA Tax (Employer)	1,553	1,553	1,553	2,330	1,553	1,553	1,553	1,553	2,330	1,553	1,553	1,553	20,190
Group Health/Life/Other Ins	3,651	3,651	3,651	5,476	3,651	3,651	3,651	3,651	5,476	3,651	3,651	3,654	47,465
Retiree's Insurance	670	670	670	1,005	670	670	670	670	1,005	670	670	670	8,710
PERS	3,728	3,728	3,728	5,592	3,728	3,728	3,728	3,728	5,592	3,728	3,728	3,729	48,465
Deferred Comp	65	65	65	65	65	65	65	65	65	65	65	65	780
Worker's Comp Insurance	205	205	205	308	205	205	205	205	308	205	205	209	2,670
Other Employee Benefits	462	462	462	692	462	462	462	462	692	462	462	463	6,005
Employee Benefits Total	**10,334**	**10,334**	**10,334**	**15,468**	**10,334**	**10,334**	**10,334**	**10,334**	**15,468**	**10,334**	**10,334**	**10,343**	**134,285**
Wages & Employee Benefits Total	**30,638**	**30,638**	**30,638**	**45,924**	**30,638**	**30,638**	**30,638**	**30,638**	**45,924**	**30,638**	**30,638**	**30,650**	**398,240**
OPERATING SERVICES/SUPPLIES													
Telephone & Data Communication	225	225	225	225	225	225	225	225	225	225	225	225	2,700
Meetings & Related Travel			500			500			500				1,500
Employee Relations					90				90				180
Dues, Fees, Permits, Membrshp	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	17	17	17	17	17	17	17	17	17	17	17	13	200
General Supplies			25			25		25			25		100
Office/Comp Equip <$5,000			100						100				200
Fuel & Oil			50			50			50			50	200
Operating Svc & Supp Total	**28,254**	**28,254**	**28,929**	**28,254**	**28,344**	**28,829**	**28,254**	**28,279**	**28,994**	**28,254**	**28,279**	**28,301**	**341,225**
TOTAL CASH RELATED EXPENSE	**58,892**	**58,892**	**59,567**	**74,178**	**58,982**	**59,467**	**58,892**	**58,917**	**74,918**	**58,892**	**58,917**	**58,951**	**739,465**
EBITDA	**(58,892)**	**(58,892)**	**(59,567)**	**(74,178)**	**(58,982)**	**(59,467)**	**(58,892)**	**(58,917)**	**(74,918)**	**(58,892)**	**(58,917)**	**(58,951)**	**(739,465)**
TOTAL EXPENSE	**58,892**	**58,892**	**59,567**	**74,178**	**58,982**	**59,467**	**58,892**	**58,917**	**74,918**	**58,892**	**58,917**	**58,951**	**739,465**
CHANGE IN NET POSITION	**(58,892)**	**(58,892)**	**(59,567)**	**(74,178)**	**(58,982)**	**(59,467)**	**(58,892)**	**(58,917)**	**(74,918)**	**(58,892)**	**(58,917)**	**(58,951)**	**(739,465)**

MERCED IRRIGATION DISTRICT

Proposed Budget 2015/16
Fund: 101
Water Resources: 1050 - Engineering

	Proposed Budget 2015/16												2015/16 Proposed
	Apr	**May**	**June**	**July**	**Aug**	**Sep**	**Oct**	**Nov**	**Dec**	**Jan**	**Feb**	**Mar**	**BUDGET**
REVENUE DETAIL													
OTHER REVENUE													
Engineering Service Charges	4,243	4,243	4,243	4,243	4,243	4,243	4,243	4,243	4,243	4,243	4,243	4,247	50,920
Other Revenue Total	**4,243**	**4,243**	**4,243**	**4,243**	**4,243**	**4,243**	**4,243**	**4,243**	**4,243**	**4,243**	**4,243**	**4,247**	**50,920**
Total Revenue	**4,243**	**4,243**	**4,243**	**4,243**	**4,243**	**4,243**	**4,243**	**4,243**	**4,243**	**4,243**	**4,243**	**4,247**	**50,920**
EXPENDITURE DETAIL													
WAGES / EMPLOYEE BENEFITS													
Wages													
Wages - Regular	54,112	46,202	46,202	73,258	46,202	46,202	54,112	54,112	81,168	54,112	54,112	54,116	663,910
Wages - Overtime	2,225	1,592	1,592	2,705	1,592	1,592	2,225	2,225	3,338	2,225	2,225	2,229	25,765
Wages Total	**56,337**	**47,794**	**47,794**	**75,963**	**47,794**	**47,794**	**56,337**	**56,337**	**84,506**	**56,337**	**56,337**	**56,345**	**689,675**
EMPLOYEE BENEFITS													
FICA Tax (Employer)	4,310	3,656	3,656	5,811	3,656	3,656	4,310	4,310	6,465	4,310	4,310	4,310	52,760
Group Health/Life/Other Ins	11,607	11,607	11,607	17,410	11,607	11,607	11,607	11,607	17,410	11,607	11,607	11,607	150,890
Retiree's Insurance	1,751	1,751	1,751	2,626	1,751	1,751	1,751	1,751	2,626	1,751	1,751	1,754	22,765
PERS	9,311	9,311	9,311	13,966	9,311	9,311	9,311	9,311	13,966	9,311	9,311	9,314	121,045
Deferred Comp	300	300	300	300	300	300	300	300	300	300	300	300	3,600
Worker's Comp Insurance	1,364	1,278	1,278	1,960	1,278	1,278	1,364	1,364	2,046	1,364	1,364	1,367	17,305
Other Employee Benefits	343	343	343	514	343	343	343	343	514	343	343	345	4,460
Employee Benefits Total	**28,986**	**28,246**	**28,246**	**42,587**	**28,246**	**28,246**	**28,986**	**28,986**	**43,327**	**28,986**	**28,986**	**28,997**	**372,825**
Wages & Employee Benefits Total	**85,323**	**76,040**	**76,040**	**118,550**	**76,040**	**76,040**	**85,323**	**85,323**	**127,833**	**85,323**	**85,323**	**85,342**	**1,062,500**
Outside Services													
Outside Services (detail required)	169,979	169,727	169,727	169,727	169,727	169,727	169,727	169,727	169,727	169,727	169,729	169,734	2,036,985
Outside Services	**169,979**	**169,727**	**169,727**	**169,727**	**169,727**	**169,727**	**169,727**	**169,727**	**169,727**	**169,727**	**169,729**	**169,734**	**2,036,985**
OPERATING SERVICES/SUPPLIES													
Telephone & Data Communication	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
Meetings & Related Travel			250			250			250			250	1,000
Employee Relations					500				670				1,170
Dues, Fees, Permits, Membrshp				500			500			500			1,500
Postage Expense	167	167	167	167	167	167	167	167	167	167	167	168	2,005
General Supplies			375			375			375			375	1,500
Small Equipment & Tools	167	167	167	167	167	167	167	167	167	167	167	168	2,005
Office/Comp Equip <$5,000	-	-	2,000	-	-	2,000	-	-	2,000	-	-	2,000	8,000
Fuel & Oil	17	17	17	17	17	17	17	17	17	17	17	18	205
Maintenance - Auto	8	8	8	8	8	8	8	8	9	9	9	9	100
Maintenance - Tools & Equip	-	-	7,500	-	-	7,500	-	-	7,500	-	-	7,500	30,000
Operating Svc & Supp Total	**1,384**	**1,384**	**11,509**	**1,884**	**1,884**	**11,509**	**1,884**	**1,384**	**12,180**	**1,885**	**1,385**	**11,513**	**59,785**

MERCED IRRIGATION DISTRICT

Proposed Budget 2015/16
Fund: 101
Water Resources: 1050 - Engineering

	Proposed Budget 2015/16												2015/16 Proposed
	Apr	May	June	July	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	BUDGET
TOTAL CASH RELATED EXPENSE	256,686	247,151	257,276	290,161	247,651	257,276	256,934	256,434	309,740	256,935	256,437	266,589	3,159,270
EBITDA	(252,443)	(242,908)	(253,033)	(285,918)	(243,408)	(253,033)	(252,691)	(252,191)	(305,497)	(252,692)	(252,194)	(262,342)	(3,108,350)
TOTAL EXPENSE	256,686	247,151	257,276	290,161	247,651	257,276	256,934	256,434	309,740	256,935	256,437	266,589	3,159,270
CHANGE IN NET POSITION	(252,443)	(242,908)	(253,033)	(285,918)	(243,408)	(253,033)	(252,691)	(252,191)	(305,497)	(252,692)	(252,194)	(262,342)	(3,108,350)

MERCED IRRIGATION DISTRICT

Proposed Budget 2015/16
Fund: 101
Water Resources: 1101 - Irrigation Operations

	Proposed Budget 2015/16												2015/16 Proposed
	Apr	**May**	**June**	**July**	**Aug**	**Sep**	**Oct**	**Nov**	**Dec**	**Jan**	**Feb**	**Mar**	**BUDGET**
EXPENDITURE DETAIL													
WAGES / EMPLOYEE BENEFITS													
Wages													
Wages - Regular	110,905	110,905	110,905	166,358	110,905	110,905	110,905	110,905	166,358	110,905	110,905	110,909	1,441,770
Wages - Overtime	14,927	14,927	14,927	22,391	14,927	14,927	14,927	14,927	22,391	14,927	14,927	14,930	194,055
Wages Total	**125,832**	**125,832**	**125,832**	**188,749**	**125,832**	**125,832**	**125,832**	**125,832**	**188,749**	**125,832**	**125,832**	**125,839**	**1,635,825**
EMPLOYEE BENEFITS													
FICA Tax (Employer)	9,627	9,627	9,627	14,440	9,627	9,627	9,627	9,627	14,440	9,627	9,627	9,627	125,150
Group Health/Life/Other Ins	36,942	36,942	36,942	55,413	36,942	36,942	36,942	36,942	55,413	36,942	36,942	36,946	480,250
Retiree's Insurance	3,903	3,903	3,903	5,855	3,903	3,903	3,903	3,903	5,855	3,903	3,903	3,903	50,740
PERS	18,898	18,898	18,898	28,347	18,898	18,898	18,898	18,898	28,347	18,898	18,898	18,899	245,675
Deferred Comp	1,379	1,379	1,379	1,379	1,379	1,379	1,379	1,379	1,379	1,379	1,380	1,380	16,550
Unemployment Benefits	-	-	-	-	-	-	-	-	2,024	-	-	2,026	4,050
Worker's Comp Insurance	9,425	9,425	9,425	14,138	9,425	9,425	9,425	9,425	14,138	9,425	9,425	9,429	122,530
Other Employee Benefits	3,617	3,617	3,617	5,425	3,617	3,617	3,617	3,617	5,425	3,617	3,617	3,617	47,020
Employee Benefits Total	**83,791**	**83,791**	**83,791**	**124,997**	**83,791**	**83,791**	**83,791**	**83,791**	**127,021**	**83,791**	**83,792**	**85,827**	**1,091,965**
Wages & Employee Benefits Total	**209,623**	**209,623**	**209,623**	**313,746**	**209,623**	**209,623**	**209,623**	**209,623**	**315,770**	**209,623**	**209,624**	**211,666**	**2,727,790**
OPERATING SERVICES/SUPPLIES													
Safety/DOT/Minor WC	-	-	-	-	-	-	-	-	-	2,800	-	-	2,800
Recruiting Expense	-	-	1,000	-	-	-	1,000	-	-	-	-	-	2,000
Telephone & Data Communication	1,850	1,850	1,850	1,850	1,850	1,850	1,850	1,850	1,850	1,850	1,850	1,850	22,200
Employee Relations	560	-	-	-	-	-	560	-	-	-	-	-	1,120
Rentals & Leases	853	853	853	853	853	853	853	853	853	853	853	852	10,235
Utilities(Gas, Wtr, Elec, Gar)	445	1,345	1,855	2,520	1,690	2,200	1,900	1,200	1,200	200	200	2,200	16,955
Operating Svc & Supp Total	**3,708**	**4,048**	**5,558**	**5,223**	**4,393**	**4,903**	**6,163**	**3,903**	**3,903**	**5,703**	**2,903**	**4,902**	**55,310**
ELECTRICITY - WELLS / BOOSTERS													
Electricity - Wells	182,000	455,000	432,250	341,250	91,000	182,000	91,000	91,000	91,000	68,250	113,750	136,500	2,275,000
Electricity - Boosters/Pumps	30,000	37,754	24,256	60,000	44,054	29,442	1,000	1,000	1,000	844	1,195	2,000	232,545
Electricity - Wells / Boosters Total	**212,000**	**492,754**	**456,506**	**401,250**	**135,054**	**211,442**	**92,000**	**92,000**	**92,000**	**69,094**	**114,945**	**138,500**	**2,507,545**
Other Expenses													
Allocation - G&A Gen Ops	13,440	13,440	13,602	19,989	13,440	13,610	13,700	13,450	20,213	13,440	13,442	13,612	175,378
Other Expenses Total	**13,440**	**13,440**	**13,602**	**19,989**	**13,440**	**13,610**	**13,700**	**13,450**	**20,213**	**13,440**	**13,442**	**13,612**	**175,378**
TOTAL CASH RELATED EXPENSE	**438,771**	**719,865**	**685,289**	**740,208**	**362,510**	**439,578**	**321,486**	**318,976**	**431,886**	**297,860**	**340,914**	**368,680**	**5,466,023**
EBITDA	**(438,771)**	**(719,865)**	**(685,289)**	**(740,208)**	**(362,510)**	**(439,578)**	**(321,486)**	**(318,976)**	**(431,886)**	**(297,860)**	**(340,914)**	**(368,680)**	**(5,466,023)**
TOTAL EXPENSE	**438,771**	**719,865**	**685,289**	**740,208**	**362,510**	**439,578**	**321,486**	**318,976**	**431,886**	**297,860**	**340,914**	**368,680**	**5,466,023**
CHANGE IN NET POSITION	**(438,771)**	**(719,865)**	**(685,289)**	**(740,208)**	**(362,510)**	**(439,578)**	**(321,486)**	**(318,976)**	**(431,886)**	**(297,860)**	**(340,914)**	**(368,680)**	**(5,466,023)**

MERCED IRRIGATION DISTRICT

Proposed Budget 2015/16
Fund: 101
Water Resources: 1210 - Pump & Electric

	Proposed Budget 2015/16												2015/16 Proposed
	Apr	**May**	**June**	**July**	**Aug**	**Sep**	**Oct**	**Nov**	**Dec**	**Jan**	**Feb**	**Mar**	**BUDGET**
EXPENDITURE DETAIL													
WAGES / EMPLOYEE BENEFITS													
Wages													
Wages - Regular	9,890	9,890	9,890	14,835	9,890	9,890	9,890	9,890	9,890	14,835	9,890	9,895	128,575
Wages - Overtime	197	197	197	296	197	197	197	197	296	197	197	200	2,565
Wages Total	**10,087**	**10,087**	**10,087**	**15,131**	**10,087**	**10,087**	**10,087**	**10,087**	**10,186**	**15,032**	**10,087**	**10,095**	**131,140**
EMPLOYEE BENEFITS													
FICA Tax (Employer)	772	772	772	1,158	772	772	772	772	1,158	772	772	776	10,040
Group Health/Life/Other Ins	3,378	3,378	3,378	5,067	3,378	3,378	3,378	3,378	5,067	3,378	3,378	3,379	43,915
Retiree's Insurance	333	333	333	500	333	333	333	333	333	500	333	333	4,330
PERS	1,774	1,774	1,774	2,661	1,774	1,774	1,774	1,774	2,661	1,774	1,774	1,777	23,065
Deferred Comp	118	118	118	118	118	118	118	118	118	118	118	117	1,415
Worker's Comp Insurance	756	756	756	1,134	756	756	756	756	1,134	756	756	758	9,830
Other Employee Benefits	1,896	1,896	1,896	2,844	1,896	1,896	1,896	1,896	2,844	1,896	1,896	1,898	24,650
Employee Benefits Total	**9,027**	**9,027**	**9,027**	**13,482**	**9,027**	**9,027**	**9,027**	**9,027**	**13,315**	**9,194**	**9,027**	**9,038**	**117,245**
Wages & Employee Benefits Total	**19,114**	**19,114**	**19,114**	**28,613**	**19,114**	**19,114**	**19,114**	**19,114**	**23,501**	**24,226**	**19,114**	**19,133**	**248,385**
Outside Services													
Outside Services (detail required)	200	200	200	200	200	200	200	200	200	200	200	200	2,400
Outside Services	**200**	**200**	**200**	**200**	**200**	**200**	**200**	**200**	**200**	**200**	**200**	**200**	**2,400**
OPERATING SERVICES/SUPPLIES													
Telephone & Data Communication	120	120	120	120	120	120	120	120	120	120	120	120	1,440
Employee Relations	-	-	-	-	-	150	-	-	-	150	-	-	300
Dues, Fees, Permits, Membrshp	-	-	-	-	-	-	-	250	-	-	250	-	500
Building Materials	75	75	75	75	75	75	75	75	75	75	75	75	900
Electrical Materials	600	600	600	600	600	600	600	600	600	600	600	600	7,200
Fuel & Oil	800	800	800	800	800	800	800	800	800	800	800	800	9,600
Maintenance - Pumps & Wells	900	900	900	900	900	900	900	900	900	900	900	900	10,800
Maintenance - Tools & Equip	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
Rentals & Leases	-	-	-	-	-	300	-	-	-	-	-	300	600
Operating Svc & Supp Total	**3,495**	**3,495**	**3,495**	**3,495**	**3,495**	**3,945**	**3,495**	**3,745**	**3,495**	**3,645**	**3,745**	**3,795**	**43,340**
Other Expenses													
Inter-Dept Veh & Equip	364	364	364	364	364	364	364	364	364	364	365	365	4,370
Other Expenses Total	**364**	**364**	**364**	**364**	**364**	**364**	**364**	**364**	**364**	**364**	**365**	**365**	**4,370**
TOTAL CASH RELATED EXPENSE	**23,173**	**23,173**	**23,173**	**32,672**	**23,173**	**23,623**	**23,173**	**23,423**	**27,560**	**28,435**	**23,424**	**23,493**	**298,495**
EBITDA	**(23,173)**	**(23,173)**	**(23,173)**	**(32,672)**	**(23,173)**	**(23,623)**	**(23,173)**	**(23,423)**	**(27,560)**	**(28,435)**	**(23,424)**	**(23,493)**	**(298,495)**
TOTAL EXPENSE	**23,173**	**23,173**	**23,173**	**32,672**	**23,173**	**23,623**	**23,173**	**23,423**	**27,560**	**28,435**	**23,424**	**23,493**	**298,495**
CHANGE IN NET POSITION	**(23,173)**	**(23,173)**	**(23,173)**	**(32,672)**	**(23,173)**	**(23,623)**	**(23,173)**	**(23,423)**	**(27,560)**	**(28,435)**	**(23,424)**	**(23,493)**	**(298,495)**

MERCED IRRIGATION DISTRICT

Proposed Budget 2015/16
Fund: 101
Water Resources: 1220 - Weed Control

	Proposed Budget 2015/16												2015/16 Proposed
	Apr	**May**	**June**	**July**	**Aug**	**Sep**	**Oct**	**Nov**	**Dec**	**Jan**	**Feb**	**Mar**	**BUDGET**
EXPENDITURE DETAIL													
WAGES / EMPLOYEE BENEFITS													
Wages													
Wages - Regular	42,696	42,696	42,696	64,044	42,696	42,696	42,696	42,696	64,044	42,696	42,696	42,698	555,050
Wages - Overtime	42	42	42	63	42	42	42	42	63	42	42	46	550
Wages Total	**42,738**	**42,738**	**42,738**	**64,107**	**42,738**	**42,738**	**42,738**	**42,738**	**64,107**	**42,738**	**42,738**	**42,744**	**555,600**
EMPLOYEE BENEFITS													
FICA Tax (Employer)	3,269	3,269	3,269	4,904	3,269	3,269	3,269	3,269	4,904	3,269	3,269	3,271	42,500
Group Health/Life/Other Ins	15,007	15,007	15,007	22,511	15,007	15,007	15,007	15,007	22,511	15,007	15,007	15,010	195,095
Retiree's Insurance	1,410	1,410	1,410	2,115	1,410	1,410	1,410	1,410	2,115	1,410	1,410	1,410	18,330
PERS	7,916	7,916	7,916	11,874	7,916	7,916	7,916	7,916	11,874	7,916	7,916	7,918	102,910
Deferred Comp	371	371	371	371	371	371	371	371	371	371	371	369	4,450
Worker's Comp Insurance	3,201	3,201	3,201	4,802	3,201	3,201	3,201	3,201	4,802	3,201	3,201	3,202	41,615
Other Employee Benefits	763	763	763	1,145	763	763	763	763	1,145	763	763	763	9,920
Employee Benefits Total	**31,937**	**31,937**	**31,937**	**47,722**	**31,937**	**31,937**	**31,937**	**31,937**	**47,722**	**31,937**	**31,937**	**31,943**	**414,820**
Wages & Employee Benefits Total	**74,675**	**74,675**	**74,675**	**111,829**	**74,675**	**74,675**	**74,675**	**74,675**	**111,829**	**74,675**	**74,675**	**74,687**	**970,420**
Outside Services													
Outside Services (detail required)	820	820	820	820	820	100	100	100	100	100	100	100	4,800
Outside Services	**820**	**820**	**820**	**820**	**820**	**100**	**100**	**100**	**100**	**100**	**100**	**100**	**4,800**
OPERATING SERVICES/SUPPLIES													
Safety/DOT/Minor WC	50	50	50	50	50	50	50	50	50	50	50	50	600
Telephone & Data Communication	-	190	190	190	190	190	190	190	190	190	190	190	2,090
Dues, Fees, Permits, Membrshp	-	-	-	-	-	-	1,000	-	2,000	-	-	-	3,000
Chemicals/Pesticides	16,897	15,091	42,078	47,090	9,044	11,509	4,842	43,900	43,900	21,642	14,558	12,339	282,890
Maintenance - Bldgs & Grounds	150	150	150	150	150	150	150	150	150	150	150	150	1,800
Operating Svc & Supp Total	**17,097**	**15,481**	**42,468**	**47,480**	**9,434**	**11,899**	**6,232**	**44,290**	**46,290**	**22,032**	**14,948**	**12,729**	**290,380**
Other Expenses													
Inter-Dept Veh & Equip	3,085	3,085	3,085	3,085	3,085	3,085	3,085	3,085	3,085	3,085	3,085	3,085	37,020
Inter-Fund Labor Credit	(809)	(809)	(809)	(809)	(809)	(809)	(809)	(809)	(809)	(809)	(810)	(810)	(9,710)
Inter-Fund Overhead Credit	(324)	(324)	(324)	(324)	(324)	(324)	(324)	(324)	(324)	(324)	(324)	(321)	(3,885)
Other Expenses Total	**1,952**	**1,952**	**1,952**	**1,952**	**1,952**	**1,952**	**1,952**	**1,952**	**1,952**	**1,952**	**1,951**	**1,954**	**23,425**
TOTAL CASH RELATED EXPENSE	**94,544**	**92,928**	**119,915**	**162,081**	**86,881**	**88,626**	**82,959**	**121,017**	**160,171**	**98,759**	**91,674**	**89,470**	**1,289,025**
EBITDA	**(94,544)**	**(92,928)**	**(119,915)**	**(162,081)**	**(86,881)**	**(88,626)**	**(82,959)**	**(121,017)**	**(160,171)**	**(98,759)**	**(91,674)**	**(89,470)**	**(1,289,025)**
TOTAL EXPENSE	**94,544**	**92,928**	**119,915**	**162,081**	**86,881**	**88,626**	**82,959**	**121,017**	**160,171**	**98,759**	**91,674**	**89,470**	**1,289,025**
CHANGE IN NET POSITION	**(94,544)**	**(92,928)**	**(119,915)**	**(162,081)**	**(86,881)**	**(88,626)**	**(82,959)**	**(121,017)**	**(160,171)**	**(98,759)**	**(91,674)**	**(89,470)**	**(1,289,025)**

MERCED IRRIGATION DISTRICT

Proposed Budget 2015/16
Fund: 101
Water Resources: 1230 - Facilities Maintenance

	Proposed Budget 2015/16												2015/16 Proposed
	Apr	**May**	**June**	**July**	**Aug**	**Sep**	**Oct**	**Nov**	**Dec**	**Jan**	**Feb**	**Mar**	**BUDGET**
EXPENDITURE DETAIL													
WAGES / EMPLOYEE BENEFITS													
Wages													
Wages - Regular	90,064	90,064	90,064	90,064	90,064	90,064	90,064	90,064	90,064	90,064	90,080	90,080	1,080,800
Wages - Overtime	2,494	2,494	2,494	3,742	2,494	2,494	2,494	2,494	3,742	2,494	2,494	2,495	32,425
Wages Total	**92,558**	**92,558**	**92,558**	**93,806**	**92,558**	**92,558**	**92,558**	**92,558**	**93,806**	**92,558**	**92,574**	**92,575**	**1,113,225**
EMPLOYEE BENEFITS													
FICA Tax (Employer)	6,840	6,840	6,840	10,260	6,840	6,840	6,840	6,840	10,260	6,840	6,840	6,840	88,920
Group Health/Life/Other Ins	31,002	31,002	31,002	46,503	31,002	31,002	31,002	31,002	46,503	31,002	31,002	31,006	403,030
Retiree's Insurance	2,826	2,826	2,826	4,239	2,826	2,826	2,826	2,826	4,239	2,826	2,826	2,828	36,740
PERS	16,698	16,698	16,698	16,698	16,698	16,698	16,698	16,698	16,699	16,699	16,699	16,699	200,380
Deferred Comp	415	415	415	415	415	415	415	415	415	415	415	415	4,980
Worker's Comp Insurance	6,696	6,696	6,696	10,044	6,696	6,696	6,696	6,696	10,044	6,696	6,696	6,698	87,050
Other Employee Benefits	2,533	2,533	2,533	3,799	2,533	2,533	2,533	2,533	3,799	2,533	2,533	2,535	32,930
Employee Benefits Total	**67,010**	**67,010**	**67,010**	**91,958**	**67,010**	**67,010**	**67,010**	**67,010**	**91,959**	**67,011**	**67,011**	**67,021**	**854,030**
Wages & Employee Benefits Total	**159,568**	**159,568**	**159,568**	**185,764**	**159,568**	**159,568**	**159,568**	**159,568**	**185,765**	**159,569**	**159,585**	**159,596**	**1,967,255**
Outside Services													
Outside Services (detail required)	735	735	735	795	735	735	735	735	735	735	735	735	8,880
Outside Services	**735**	**735**	**735**	**795**	**735**	**735**	**735**	**735**	**735**	**735**	**735**	**735**	**8,880**
OPERATING SERVICES/SUPPLIES													
Safety/DOT/Minor WC	2,500	-	-	-	-	2,500	-	-	-	-	-	-	5,000
Telephone & Data Communication	3,400	3,400	3,400	3,400	3,400	3,400	3,400	3,400	3,400	3,400	3,400	3,400	40,800
Building Materials	4,000	11,000	20,000	5,000	5,000	9,000	12,000	10,000	10,000	11,000	10,000	10,000	117,000
Delivery Gates	7,500	750	750	750	750	750	1,500	5,000	5,000	12,500	12,500	2,500	50,250
Maintenance - Bldgs & Grounds	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
Rentals & Leases	500	500	500	500	500	500	500	500	500	500	500	500	6,000
Utilities(Gas, Wtr, Elec, Gar)	750	750	750	750	750	750	750	750	750	750	750	750	9,000
Operating Svc & Supp Total	**19,650**	**17,400**	**26,400**	**11,400**	**11,400**	**17,900**	**19,150**	**20,650**	**20,650**	**29,150**	**28,150**	**18,150**	**240,050**
Other Expenses													
Inter-Dept Veh & Equip	13,565	13,565	13,565	13,565	13,565	13,565	13,565	13,565	13,565	13,565	13,565	13,565	162,780
Inter-Fund Labor Credit	(254)	(254)	(254)	(254)	(254)	(254)	(254)	(254)	(254)	(254)	(254)	(256)	(3,050)
Inter-Fund Overhead Credit	(102)	(102)	(102)	(102)	(102)	(102)	(102)	(102)	(102)	(102)	(102)	(103)	(1,225)
Other Expenses Total	**13,209**	**13,209**	**13,209**	**13,209**	**13,209**	**13,209**	**13,209**	**13,209**	**13,209**	**13,209**	**13,209**	**13,206**	**158,505**
TOTAL CASH RELATED EXPENSE	**193,162**	**190,912**	**199,912**	**211,168**	**184,912**	**191,412**	**192,662**	**194,162**	**220,359**	**202,663**	**201,679**	**191,687**	**2,374,690**
EBITDA	**(193,162)**	**(190,912)**	**(199,912)**	**(211,168)**	**(184,912)**	**(191,412)**	**(192,662)**	**(194,162)**	**(220,359)**	**(202,663)**	**(201,679)**	**(191,687)**	**(2,374,690)**
TOTAL EXPENSE	**193,162**	**190,912**	**199,912**	**211,168**	**184,912**	**191,412**	**192,662**	**194,162**	**220,359**	**202,663**	**201,679**	**191,687**	**2,374,690**
CHANGE IN NET POSITION	**(193,162)**	**(190,912)**	**(199,912)**	**(211,168)**	**(184,912)**	**(191,412)**	**(192,662)**	**(194,162)**	**(220,359)**	**(202,663)**	**(201,679)**	**(191,687)**	**(2,374,690)**

MERCED IRRIGATION DISTRICT

Proposed Budget 2015/16
Fund: 101
Water Resources: 1910 - Fleet Operations & Maintenance

	Proposed Budget 2015/16												2015/16 Proposed
	Apr	**May**	**June**	**July**	**Aug**	**Sep**	**Oct**	**Nov**	**Dec**	**Jan**	**Feb**	**Mar**	**BUDGET**
EXPENDITURE DETAIL													
WAGES / EMPLOYEE BENEFITS													
Wages													
Wages - Regular	26,653	26,653	26,653	39,980	26,653	26,653	26,653	26,653	39,980	26,653	26,653	26,653	346,490
Wages - Overtime	26	26	26	40	26	26	26	26	40	26	26	26	340
Wages Total	**26,679**	**26,679**	**26,679**	**40,020**	**26,679**	**26,679**	**26,679**	**26,679**	**40,020**	**26,679**	**26,679**	**26,679**	**346,830**
EMPLOYEE BENEFITS													
FICA Tax (Employer)	2,041	2,041	2,041	3,062	2,041	2,041	2,041	2,041	3,062	2,041	2,041	2,042	26,535
Group Health/Life/Other Ins	10,500	10,500	10,500	15,750	10,500	10,500	10,500	10,500	15,750	10,500	10,500	10,500	136,500
Retiree's Insurance	881	881	881	1,321	881	881	881	881	1,321	881	881	884	11,455
PERS	4,805	4,805	4,805	7,208	4,805	4,805	4,805	4,805	7,208	4,805	4,805	4,809	62,470
Deferred Comp	151	151	151	151	151	151	151	151	151	151	150	150	1,810
Worker's Comp Insurance	1,998	1,998	1,998	2,997	1,998	1,998	1,998	1,998	2,997	1,998	1,998	1,999	25,975
Other Employee Benefits	798	798	798	1,198	798	798	798	798	1,198	798	798	802	10,380
Employee Benefits Total	**21,174**	**21,174**	**21,174**	**31,687**	**21,174**	**21,174**	**21,174**	**21,174**	**31,687**	**21,174**	**21,173**	**21,186**	**275,125**
Wages & Employee Benefits Total	**47,853**	**47,853**	**47,853**	**71,707**	**47,853**	**47,853**	**47,853**	**47,853**	**71,707**	**47,853**	**47,852**	**47,865**	**621,955**
Outside Services													
Outside Services (detail required)	2,075	464	360	4,083	829	343	2,876	2,594	1,249	2,054	166	2,092	19,185
Outside Services	**2,075**	**464**	**360**	**4,083**	**829**	**343**	**2,876**	**2,594**	**1,249**	**2,054**	**166**	**2,092**	**19,185**
OPERATING SERVICES/SUPPLIES													
Safety/DOT/Minor WC	20	-	-	-	90	-	600	30	-	-	100	45	885
Telephone & Data Communication	80	81	84	80	78	83	81	297	79	79	82	76	1,180
Dues, Fees, Permits, Membrshp	-		-	-	68	740	274	292	902	209	-	-	2,485
Postage Expense	-	-	-	-	-	-	25	-	-	20	25	-	70
General Supplies	-	-	520	-	-	-	40	75	-	460	60	915	2,070
Small Equipment & Tools	228	392	379	142	130	445	76	914	1,659	606	444	70	5,485
Office/Comp Equip <$5,000	2,000	-	-	-	-	-	-	-	-	-	-	-	2,000
Safety Equipment	-	-	171	-	-	-	64	15	-	-	-	-	250
Water Treatment Supplies	1,000	-	-	-	-	-	-	-	-	-	-	-	1,000
Welding Materials	2,140	1,923	1,527	1,065	1,149	995	1,598	1,025	1,495	1,127	1,375	3,036	18,455
Fuel & Oil	38,767	38,767	38,767	38,767	38,767	38,767	38,767	38,767	38,767	38,767	38,767	38,767	465,204
Maintenance - Auto	16,086	19,468	14,431	16,250	11,703	11,747	16,323	9,810	6,098	12,270	9,096	11,218	154,500
Maintenance - Bldgs & Grounds	741	926	741	741	926	796	719	896	717	1,309	377	741	9,630
Maintenance - Tools & Equip	10,170	15,160	18,873	13,795	8,052	21,495	17,173	8,946	25,200	19,378	15,640	23,673	197,555
Rentals & Leases	104	258	104	112	258	104	102	258	104	104	258	104	1,870
Utilities(Gas, Wtr, Elec, Gar)	3,430	3,430	3,430	3,430	3,430	3,430	3,430	3,430	3,430	3,430	3,430	3,410	41,140
Operating Svc & Supp Total	**74,766**	**80,405**	**79,027**	**74,382**	**64,651**	**78,602**	**79,272**	**64,755**	**78,451**	**77,759**	**69,654**	**82,055**	**903,779**
ELECTRICITY - WELLS / BOOSTERS													
Electricity - Boosters/Pumps	-	-	-	-	-	-	40	-	-	-	-	30	70
Electricity - Wells / Boosters Total	**-**	**-**	**-**	**-**	**-**	**-**	**40**	**-**	**-**	**-**	**-**	**30**	**70**

MERCED IRRIGATION DISTRICT

Proposed Budget 2015/16
Fund: 101
Water Resources: 1910 - Fleet Operations & Maintenance

	Proposed Budget 2015/16												2015/16 Proposed
	Apr	May	June	July	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	BUDGET
Other Expenses													
Inter-Dept Veh & Equip Credit	(20,011)	(20,011)	(20,011)	(20,011)	(20,011)	(20,011)	(20,011)	(20,011)	(20,011)	(20,011)	(20,011)	(20,009)	(240,130)
Inter-Fund Veh & Equip Credit	(3,721)	(3,721)	(3,721)	(3,721)	(3,721)	(3,721)	(3,721)	(3,721)	(3,721)	(3,721)	(3,721)	(3,719)	(44,650)
Other Expenses Total	**(23,732)**	**(23,732)**	**(23,732)**	**(23,732)**	**(23,732)**	**(23,732)**	**(23,732)**	**(23,732)**	**(23,732)**	**(23,732)**	**(23,732)**	**(23,728)**	**(284,780)**
TOTAL CASH RELATED EXPENSE	**100,962**	**104,990**	**103,508**	**126,440**	**89,601**	**103,066**	**106,309**	**91,470**	**127,675**	**103,934**	**93,940**	**108,314**	**1,260,209**
EBITDA	**(100,962)**	**(104,990)**	**(103,508)**	**(126,440)**	**(89,601)**	**(103,066)**	**(106,309)**	**(91,470)**	**(127,675)**	**(103,934)**	**(93,940)**	**(108,314)**	**(1,260,209)**
TOTAL EXPENSE	**100,962**	**104,990**	**103,508**	**126,440**	**89,601**	**103,066**	**106,309**	**91,470**	**127,675**	**103,934**	**93,940**	**108,314**	**1,260,209**
CHANGE IN NET POSITION	**(100,962)**	**(104,990)**	**(103,508)**	**(126,440)**	**(89,601)**	**(103,066)**	**(106,309)**	**(91,470)**	**(127,675)**	**(103,934)**	**(93,940)**	**(108,314)**	**(1,260,209)**

MERCED IRRIGATION DISTRICT

Proposed Budget 2015/16
Fund: 101
Water Resources: 1920 - Warehouse

	Proposed Budget 2015/16												2015/16 Proposed
	Apr	**May**	**June**	**July**	**Aug**	**Sep**	**Oct**	**Nov**	**Dec**	**Jan**	**Feb**	**Mar**	**BUDGET**
EXPENDITURE DETAIL													
WAGES / EMPLOYEE BENEFITS													
Wages													
Wages - Regular	4,753	4,753	4,753	7,130	4,753	4,753	4,753	4,753	7,130	4,753	4,753	4,753	61,790
Wages Total	**4,753**	**4,753**	**4,753**	**7,130**	**4,753**	**4,753**	**4,753**	**4,753**	**7,130**	**4,753**	**4,753**	**4,753**	**61,790**
EMPLOYEE BENEFITS													
FICA Tax (Employer)	364	364	364	546	364	364	364	364	546	364	364	367	4,735
Group Health/Life/Other Ins	1,781	1,781	1,781	2,671	1,781	1,781	1,781	1,781	2,671	1,781	1,781	1,784	23,155
Retiree's Insurance	157	157	157	235	157	157	157	157	235	157	157	157	2,040
PERS	882	882	882	1,322	882	882	882	882	1,322	882	882	883	11,465
Deferred Comp	55	55	55	55	55	55	55	55	55	55	55	55	660
Worker's Comp Insurance	356	356	356	534	356	356	356	356	534	356	356	358	4,630
Other Employee Benefits	64	64	64	96	64	64	64	64	96	64	64	67	835
Employee Benefits Total	**3,659**	**3,659**	**3,659**	**5,459**	**3,659**	**3,659**	**3,659**	**3,659**	**5,459**	**3,659**	**3,659**	**3,671**	**47,520**
Wages & Employee Benefits Total	**8,412**	**8,412**	**8,412**	**12,589**	**8,412**	**8,412**	**8,412**	**8,412**	**12,589**	**8,412**	**8,412**	**8,424**	**109,310**
OPERATING SERVICES/SUPPLIES													
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	750	750	750		750		750		750		750		5,250
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	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
Chemicals/Pesticides	-	-	280	280	280	280	280	280	280	280	280	280	2,800
Maintenance - Tools & Equip	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
Operating Svc & Supp Total	**5,250**	**5,250**	**5,530**	**4,780**	**5,530**	**4,780**	**5,530**	**4,780**	**5,530**	**4,780**	**5,530**	**4,780**	**62,050**
TOTAL CASH RELATED EXPENSE	**13,662**	**13,662**	**13,942**	**17,369**	**13,942**	**13,192**	**13,942**	**13,192**	**18,119**	**13,192**	**13,942**	**13,204**	**171,360**
EBITDA	**(13,662)**	**(13,662)**	**(13,942)**	**(17,369)**	**(13,942)**	**(13,192)**	**(13,942)**	**(13,192)**	**(18,119)**	**(13,192)**	**(13,942)**	**(13,204)**	**(171,360)**
TOTAL EXPENSE	**13,662**	**13,662**	**13,942**	**17,369**	**13,942**	**13,192**	**13,942**	**13,192**	**18,119**	**13,192**	**13,942**	**13,204**	**171,360**
CHANGE IN NET POSITION	**(13,662)**	**(13,662)**	**(13,942)**	**(17,369)**	**(13,942)**	**(13,192)**	**(13,942)**	**(13,192)**	**(18,119)**	**(13,192)**	**(13,942)**	**(13,204)**	**(171,360)**

Parks & Recreation

Merced Irrigation District
Parks and Recreation
General Budget Assumptions

Budget Assumptions

Revenue

- Volume – Consistent with 2014/15 fiscal year with 282,400 visitor days and a 9% annual average occupancy rate
- Special Events for the 2015/16 Approved Budget are as follows:
    - 2 fishing derby's at Lake McSwain one in October and the other in April
    - Spring Fest in April 2015 at Lake McSwain
    - Fall Fest in September 2015 at Lake McSwain
    - Additional Special events are currently being explored/planned

Expenses

- Customer service, facility safety, liability control, and deferred repairs and maintenance were foremost considerations in this budget preparation
- Salaries and Benefits
    - Roster by Classification budgeted to be filled the entire year, with the exception of the seasonal employees and interns who will not be hired
    - There is a 2% salary increase budgeted for non-bargaining classifications, with employees paying 2% of the employee portion of CalPERS
    - Bargaining unit increases are 2% per the MOU
    - Health Benefits – 15% increase in Health, 12% increase in Dental, and 5% increase in Vision
    - Required employer PERS increase – 1.186% as a percent of payroll

- Special Events – Direct expense for events have been budgeted at thirty percent (30%) of the projected event revenue, based off of results of similar events in prior years. Revenue from Promo/Events, are budgeted at $14,650 in revenue and expense 30% or $4,415. These expenses are being recorded under the Promo/Events account on Page 54 of this package for revenue and on Page 55 for the expenses

Summary Cash Usage Projection

Based on the attached 2015/16 Approved Budget, the Parks and Recreation Department faces a cash shortfall this fiscal year that will be absorbed into the Water Resources Department cash projection as shown below.

Cash Reserve Prelim Projection 2015/16

Total Parks & Rec. Cash Balance 3/31/2015	$	-
2015/16 Budget Revenue (Less Grants)	$	1,007,305
2015/16 Budget Cash O&M		(2,933,514)
2015/16 Budget Net Cash Before Capital		(1,926,209)
Debt Service on existing Bonds 2015/16		-
Portion of General Operations Capital		-
Est. Net Capital Projects Spend		(22,240)
Est. Wells Fargo Line of Credit		22,240
Est. Interest on Wells Fargo Line of Credit		(225)
Est. Cash Surplus (Deficit) in 2015/16	$	(1,926,434)
Total Parks & Rec. Cash Balance 3/31/2016	$	-

MERCED IRRIGATION DISTRICT

Proposed Budget 2015/16
Fund: 102
Parks & Recreations Consolidated

	2015/16 PROPOSED BUDGET
REVENUE DETAIL	
PARKS REVENUE	
Parks Visitor Entry	205,730
Boat Use / Launch	52,970
Parks Annual Vehicle Permits	58,005
Parks Annual Boat Permits	32,280
Parks Annual Pet Permits	5,525
Houseboat Permits	150,000
Houseboat Transfers	2,500
Parks Basic Campsite	111,076
Parks RV Campsite	342,169
Park Model Campsite	32,765
Other Parks Revenue	7,165
Discount	(16,150)
Promo/Event Revenue	14,650
Parks Revenue Total	**998,685**
OTHER REVENUE	
Rentals & Leases	8,500
Interest on Trust Accounts	120
Grant Revenue - Federal	2,252,400
Other Revenue Total	**2,261,020**
Total Revenue	**3,259,705**
EXPENDITURE DETAIL	
WAGES / EMPLOYEE BENEFITS	
Wages	
Wages - Regular	1,094,830
Wages - Overtime	29,930
Wages Total	**1,124,760**
EMPLOYEE BENEFITS	
FICA Tax (Employer)	86,440
Group Health/Life/Other Ins	341,945
Retiree's Insurance	40,710
PERS	222,935

MERCED IRRIGATION DISTRICT

Proposed Budget 2015/16

Fund: 102

Parks & Recreations Consolidated

	2015/16 PROPOSED BUDGET
Deferred Comp	9,090
Unemployment Benefits	6,810
Worker's Comp Insurance	30,255
Other Employee Benefits	35,225
Employee Benefits Total	**773,410**
Wages & Employee Benefits Total	**1,898,170**
Outside Services	
Outside Services (detail required)	24,985
Outside Services	**24,985**
OPERATING SERVICES/SUPPLIES	
Advertising (detail required)	14,750
Recruiting Expense	1,500
Promo/Events Expense	4,415
Telephone & Data Communication	31,440
Staff Dvlp (Trnng, Semnr, Tvl)	1,800
Employee Relations	1,700
Dues, Fees, Permits, Membrshp	39,600
Bank Charges	18,000
Postage Expense	1,200
Property & Liability Insurance	41,995
General Supplies	19,000
Janitorial Supplies	15,400
Small Equipment & Tools	12,790
Office/Comp Equip <$5,000	2,000
Safety Equipment	3,500
Chemicals/Pesticides	5,000
Water Treatment Supplies	9,970
Building Materials	10,000
Electrical Materials	5,700
Fuel & Oil	68,000
Maintenance - Auto	19,000
Maintenance - Pumps & Wells	12,300
Maintenance - Bldgs & Grounds	12,500
Maintenance - Tools & Equip	18,400
Maintenance - Ramp & Floatg RR	3,600
Rentals & Leases	4,200
Utilities(Gas, Wtr, Elec, Gar)	172,550
Operating Svc & Supp Total	**550,310**

MERCED IRRIGATION DISTRICT

Proposed Budget 2015/16

Fund: 102

Parks & Recreations Consolidated

	2015/16 PROPOSED BUDGET
Other Expenses	
Bond Trustee Fees	120
Other Expenses Total	**120**
Depreciation Expense	
Depreciation Expense	336,000
Depreciation Expense Total	**336,000**
Other Expenses	
Allocation - G&A Gen Ops	459,929
Allocation - G&A Gen Mgmt/Dir	-
Allocation - G&A (Contra)	-
Other Expenses Total	**459,929**
TOTAL CASH RELATED EXPENSE	**2,933,514**
EBITDA	**326,191**
TOTAL INTEREST, TAXES, DEPREC & AMORT	**336,000**
TOTAL EXPENSE	**3,269,514**
CHANGE IN NET POSITION	**(9,809)**

MERCED IRRIGATION DISTRICT
WATER & POWER

Capital Plan
Total Projected Projects
By Department and Project Name

Parks

Priority	Project Name	Total Cost	2015/2016	2016/2017	2017/2018	2018/2019	Beyond 2019	Reimb	Total Net Cost
Carry Over									
1	McClure Point Boat Launching Facility - North Ramp	$2,252,387	$0				$0	$2,252,387	**$0**
2	Installation of New RV Campground Sites and Park Model Cabins	$515,000		$515,000			$0	$0	**$515,000**
	Carry Over Total	**$2,767,387**	**$0**	**$515,000**			**$0**	**$2,252,387**	**$515,000**
Critical									
1	Aquatic Invasive Species Management Plan	$7,710	$2,000	$5,710			$0	$0	**$7,710**
	Critical Total	**$7,710**	**$2,000**	**$5,710**			**$0**	**$0**	**$7,710**
ROI									
1	Mountain Bike Cross Country Trail	$150,000		$150,000			$0	$0	**$150,000**
	ROI Total	**$150,000**		**$150,000**			**$0**	**$0**	**$150,000**
Other									
1	Wastewater spray field pumps, starters and control boxes - Barrett Cove	$10,120	$10,120				$0	$0	**$10,120**
2	Wastewater spray field pumps, starters and control boxes - McClure Point	$10,120	$10,120				$0	$0	**$10,120**
3	Wastewater spray field pumps, starters and control boxes - Horseshoe Bend	$10,120		$10,120			$0	$0	**$10,120**
4	McSwain parking lot sealing-restriping	$36,025		$36,025			$0	$0	**$36,025**
5	New Parks Signage	$21,346		$21,346			$0	$0	**$21,346**
6	McSwain Landscape Irrigation Phase 1	$61,700		$61,700			$0	$0	**$61,700**
7	McSwain Playground Equipment	$26,008		$26,008			$0	$0	**$26,008**

MERCED IRRIGATION DISTRICT
WATER & POWER

Capital Plan
Total Projected Projects
By Department and Project Name

Priority	Project Name	Total Cost	2015/2016	2016/2017	2017/2018	2018/2019	Beyond 2019	Reimb	Total Net Cost
8	Installation of New Campfire Rings & Hot Coal Bins	$21,500		$21,500			$0	$0	**$21,500**
9	McSwain/McClure Point Entry Gate Kiosk Renovation	$145,000		$145,000			$0	$0	**$145,000**
10	Portable restroom / handwash station	$5,989		$5,989			$0	$0	**$5,989**
11	Campsite Renovation - Bagby	$7,812		$7,812			$0	$0	**$7,812**
12	Campsite Renovation - Barrett Cove	$26,040		$26,040			$0	$0	**$26,040**
13	Campsite Renovation - Horseshoe Bend	$13,020		$13,020			$0	$0	**$13,020**
14	Campsite Renovation - McClure Point	$13,020		$13,020			$0	$0	**$13,020**
15	Campsite Renovation - McSwain	$13,020		$13,020			$0	$0	**$13,020**
16	Parks Restroom Renovation Schedule	$150,360		$150,360			$0	$0	**$150,360**
17	New Launch Pier (Dock)	$26,867		$26,867			$0	$0	**$26,867**
18	Barrett Cove Marina Floating Breakwater Replacement	$430,000			$430,000		$0	$0	**$430,000**
19	Marina Sewer System and Lift Station-Barrett Cove	$295,000			$295,000		$0	$0	**$295,000**
	Other Total	**$1,323,067**	**$20,240**	**$577,827**	**$725,000**		**$0**	**$0**	$1,323,067
	Parks	**$4,248,164**	**$22,240**	**$1,248,537**	**$725,000**		**$0**	**$2,252,387**	$1,995,777

Approved on March 17, 2015 by Board of Directors

MERCED IRRIGATION DISTRICT

Proposed Budget 2015/16
Fund: 102
Parks & Recreations 2000 - Administration

	Proposed Budget 2015/16												2015/16 Proposed
	Apr	**May**	**June**	**July**	**Aug**	**Sep**	**Oct**	**Nov**	**Dec**	**Jan**	**Feb**	**Mar**	**BUDGET**
REVENUE DETAIL													
PARKS REVENUE													
Promo/Events	1,650	1,500	-	-	-	7,000	4,500	-	-	-	-	-	14,650
Parks Revenue Total	**1,650**	**1,500**	**-**	**-**	**-**	**7,000**	**4,500**	**-**	**-**	**-**	**-**	**-**	**14,650**
OTHER REVENUE													
Rentals & Leases	-	-	-	-	-	-	-	-	8,500	-	-	-	8,500
Interest on Trust Accounts	10	10	10	10	10	10	10	10	10	10	10	10	120
Grant Revenue - Federal	-	-	-	-	-	-	-	-	-	-	-	2,252,400	2,252,400
Other Revenue Total	**10**	**10**	**10**	**10**	**10**	**10**	**10**	**10**	**8,510**	**10**	**10**	**2,252,410**	**2,261,020**
Total Revenue	**1,660**	**1,510**	**10**	**10**	**10**	**7,010**	**4,510**	**10**	**8,510**	**10**	**10**	**2,252,410**	**2,275,670**
EXPENDITURE DETAIL													
WAGES / EMPLOYEE BENEFITS													
Wages													
Wages - Regular	33,678	33,678	33,678	50,517	33,678	33,678	33,678	33,678	50,517	33,678	33,678	33,679	437,815
Wages - Overtime	714	714	714	1,071	714	714	714	714	1,071	714	714	717	9,285
Wages Total	**34,392**	**34,392**	**34,392**	**51,588**	**34,392**	**34,392**	**34,392**	**34,392**	**51,588**	**34,392**	**34,392**	**34,396**	**447,100**
EMPLOYEE BENEFITS													
FICA Tax (Employer)	2,633	2,633	2,633	3,949	2,633	2,633	2,633	2,633	3,949	2,633	2,633	2,635	34,230
Group Health/Life/Other Ins	8,608	8,608	8,608	12,912	8,608	8,608	8,608	8,608	12,912	8,608	8,608	8,609	111,905
Retiree's Insurance	1,135	1,135	1,135	1,702	1,135	1,135	1,135	1,135	1,702	1,135	1,135	1,136	14,755
PERS	6,469	6,469	6,469	9,704	6,469	6,469	6,469	6,469	9,704	6,469	6,469	6,471	84,100
Deferred Comp	421	421	421	421	421	421	421	421	421	421	420	420	5,050
Worker's Comp Insurance	1,144	1,144	1,144	1,717	1,144	1,144	1,144	1,144	1,717	1,144	1,144	1,145	14,875
Other Employee Benefits	843	843	843	1,264	843	843	843	843	1,264	843	843	845	10,960
Employee Benefits Total	**21,253**	**21,253**	**21,253**	**31,669**	**21,253**	**21,253**	**21,253**	**21,253**	**31,669**	**21,253**	**21,252**	**21,261**	**275,875**
Wages & Employee Benefits Total	**55,645**	**55,645**	**55,645**	**83,257**	**55,645**	**55,645**	**55,645**	**55,645**	**83,257**	**55,645**	**55,644**	**55,657**	**722,975**
OPERATING SERVICES/SUPPLIES													
Advertising (detail required)	1,900	2,700	100	100	2,600	4,900	100	600	100	100	100	600	13,900
Recruiting Expense	500	500	-	-	-	-	-	-	-	-	-	500	1,500
Promo/Event Expense	500	450	-	-	-	2,115	1,350	-	-	-	-	-	4,415
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 Dvlp (Trnng, Semnr, Tvl)	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, Membrshp	-	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	50	50	50	300	50	150	50	50	300	50	50	50	1,200
Property & Liability Insurance	3,361	3,361	3,361	3,361	3,361	3,361	3,638	3,638	3,638	3,638	3,638	3,639	41,995
General Supplies	200	200	300	400	500	600	500	400	300	200	200	200	4,000
Office/Comp Equip <$5,000	-	-	300	300	300	300	-	-	-	-	-	-	1,200

MERCED IRRIGATION DISTRICT

Proposed Budget 2015/16

Fund: 102

Parks & Recreations 2000 - Administration

	Proposed Budget 2015/16												2015/16 Proposed
	Apr	**May**	**June**	**July**	**Aug**	**Sep**	**Oct**	**Nov**	**Dec**	**Jan**	**Feb**	**Mar**	**BUDGET**
Fuel & Oil	350	350	350	350	350	350	350	350	350	350	350	350	4,200
Maintenance - Auto	123	123	123	123	123	123	123	123	124	124	124	124	1,480
Rentals & Leases	350	350	350	350	350	350	350	350	350	350	350	350	4,200
Operating Svc & Supp Total	**10,534**	**11,684**	**8,834**	**9,184**	**11,534**	**16,049**	**9,961**	**8,411**	**7,862**	**8,012**	**8,012**	**9,013**	**119,090**
Depreciation Expense													
Depreciation Expense	28,000	28,000	28,000	28,000	28,000	28,000	28,000	28,000	28,000	28,000	28,000	28,000	336,000
Depreciation Expense Total	**28,000**	**28,000**	**28,000**	**28,000**	**28,000**	**28,000**	**28,000**	**28,000**	**28,000**	**28,000**	**28,000**	**28,000**	**336,000**
Other Expenses													
Allocation - G&A Gen Ops	41,519	34,483	38,771	47,808	35,153	35,319	34,770	34,912	49,547	35,698	34,990	36,959	459,929
Other Expenses Total	**41,519**	**34,483**	**38,771**	**47,808**	**35,153**	**35,319**	**34,770**	**34,912**	**49,547**	**35,698**	**34,990**	**36,959**	**459,929**
TOTAL CASH RELATED EXPENSE	**107,698**	**101,812**	**103,250**	**140,249**	**102,332**	**107,013**	**100,376**	**98,968**	**140,666**	**99,355**	**98,646**	**101,629**	**1,301,994**
EBITDA	**(106,038)**	**(100,302)**	**(103,240)**	**(140,239)**	**(102,322)**	**(100,003)**	**(95,866)**	**(98,958)**	**(132,156)**	**(99,345)**	**(98,636)**	**2,150,781**	**973,676**
TOTAL INTEREST, TAXES, DEPREC & AMORT	**28,000**	**28,000**	**28,000**	**28,000**	**28,000**	**28,000**	**28,000**	**28,000**	**28,000**	**28,000**	**28,000**	**28,000**	**336,000**
TOTAL EXPENSE	**135,698**	**129,812**	**131,250**	**168,249**	**130,332**	**135,013**	**128,376**	**126,968**	**168,666**	**127,355**	**126,646**	**129,629**	**1,637,994**
CHANGE IN NET POSITION	**(134,038)**	**(128,302)**	**(131,240)**	**(168,239)**	**(130,322)**	**(128,003)**	**(123,866)**	**(126,958)**	**(160,156)**	**(127,345)**	**(126,636)**	**2,122,781**	**637,676**

MERCED IRRIGATION DISTRICT

Proposed Budget 2015/16
Fund: 102
Parks & Recreations 2110 - McSwain

	Proposed Budget 2015/16												2015/16 Proposed
	Apr	**May**	**June**	**July**	**Aug**	**Sep**	**Oct**	**Nov**	**Dec**	**Jan**	**Feb**	**Mar**	**BUDGET**
REVENUE DETAIL													
PARKS REVENUE													
Parks Visitor Entry	18,110	20,250	3,105	19,102	13,992	10,506	8,000	6,300	5,600	5,100	6,200	7,400	123,665
Boat Use / Launch	3,635	3,917	4,516	3,794	3,043	1,610	2,500	1,500	1,400	1,500	1,700	2,000	31,115
Parks Annual Vehicle Permits	5,045	3,675	2,160	985	590	(10)	-	-	1,300	8,000	6,000	3,500	31,245
Parks Annual Boat Permits	2,200	2,170	1,635	490	265	-	-	-	400	6,000	3,000	2,000	18,160
Parks Annual Pet Permits	578	544	136	102	-	-	-	-	50	700	600	500	3,210
Parks Basic Campsite	8,901	8,588	11,843	12,773	10,574	8,881	5,000	2,000	1,000	1,000	1,000	2,000	73,560
Parks RV Campsite	28,385	27,121	25,936	32,122	22,805	26,566	15,075	11,500	5,700	5,700	6,300	11,500	218,710
Other Parks Revenue	525	379	203	403	210	160	200	100	50	50	50	100	2,430
Discount	(4,309)	(472)	(344)	(585)	(374)	(1,046)	(800)	(500)	(400)	(500)	(600)	(700)	(10,630)
Parks Revenue Total	**63,070**	**66,172**	**49,190**	**69,186**	**51,105**	**46,667**	**29,975**	**20,900**	**15,100**	**27,550**	**24,250**	**28,300**	**491,465**
Total Revenue	**63,070**	**66,172**	**49,190**	**69,186**	**51,105**	**46,667**	**29,975**	**20,900**	**15,100**	**27,550**	**24,250**	**28,300**	**491,465**
EXPENDITURE DETAIL													
WAGES / EMPLOYEE BENEFITS													
Wages													
Wages - Regular	11,730	8,494	8,494	15,977	8,494	8,494	14,966	14,966	22,449	14,966	14,966	14,969	158,965
Wages - Overtime	301	42	42	322	42	42	560	560	840	560	560	464	4,335
Wages Total	**12,031**	**8,536**	**8,536**	**16,299**	**8,536**	**8,536**	**15,526**	**15,526**	**23,289**	**15,526**	**15,526**	**15,433**	**163,300**
EMPLOYEE BENEFITS													
FICA Tax (Employer)	921	655	655	1,249	655	655	1,189	1,189	1,783	1,189	1,189	1,196	12,525
Group Health/Life/Other Ins	5,122	5,122	5,122	7,683	5,122	5,122	5,122	5,122	7,683	5,122	5,122	5,126	66,590
Retiree's Insurance	515	515	515	772	515	515	515	515	772	515	515	516	6,695
PERS	2,670	2,670	2,670	4,005	2,670	2,670	2,670	2,670	4,005	2,670	2,670	2,670	34,710
Deferred Comp	55	55	55	55	55	55	55	55	55	55	55	55	660
Unemployment Benefits	100	100	100	100	100	100	100	100	100	100	100	100	1,200
Worker's Comp Insurance	271	193	193	367	193	193	350	350	524	350	350	356	3,690
Other Employee Benefits	485	485	485	727	485	485	485	485	727	485	485	486	6,305
Employee Benefits Total	**10,139**	**9,795**	**9,795**	**14,958**	**9,795**	**9,795**	**10,486**	**10,486**	**15,649**	**10,486**	**10,486**	**10,505**	**132,375**
Wages & Employee Benefits Total	**22,170**	**18,331**	**18,331**	**31,257**	**18,331**	**18,331**	**26,012**	**26,012**	**38,938**	**26,012**	**26,012**	**25,938**	**295,675**
Outside Services													
Outside Services (detail required)	462	462	462	462	462	462	462	462	462	462	462	463	5,545
Outside Services	**462**	**462**	**462**	**462**	**462**	**462**	**462**	**462**	**462**	**462**	**462**	**463**	**5,545**
OPERATING SERVICES/SUPPLIES													
Advertising (detail required)	300	-	-	-	-	-	-	-	-	-	-	-	300
Telephone & Data Communication	200	200	200	200	200	200	200	200	200	200	200	200	2,400
Dues, Fees, Permits, Membrshp	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	500	500	500	500	500	500	500	500	500	500	500	500	6,000
Janitorial Supplies	400	500	600	700	800	700	600	500	400	300	200	300	6,000
Small Equipment & Tools	200	400	600	800	340	400	200	100	100	100	100	200	3,540

MERCED IRRIGATION DISTRICT

Proposed Budget 2015/16
Fund: 102
Parks & Recreations 2110 - McSwain

	Proposed Budget 2015/16												2015/16 Proposed
	Apr	**May**	**June**	**July**	**Aug**	**Sep**	**Oct**	**Nov**	**Dec**	**Jan**	**Feb**	**Mar**	**BUDGET**
Office/Comp Equip <$5,000	-	-	100	100	100	100	-	-	-	-	-	-	400
Safety Equipment	100	-	100	-	100	-	100	-	100	-	100	-	600
Chemicals/Pesticides	-	200	500	500	500	300	-	-	-	-	-	-	2,000
Water Treatment Supplies	200	200	300	400	400	300	300	200	20	100	100	100	2,620
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	4,000	4,000	5,000	5,000	4,000	3,000	2,000	2,000	3,000	2,000	2,000	38,000
Maintenance - Auto	387	387	387	387	387	387	387	387	387	387	387	388	4,645
Maintenance - Pumps & Wells	200	200	200	200	200	200	200	200	200	200	200	200	2,400
Maintenance - Bldgs & 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, Wtr, Elec, Gar)	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 Svc & Supp Total	**9,487**	**14,387**	**12,987**	**14,887**	**18,327**	**13,687**	**11,587**	**13,787**	**9,207**	**9,787**	**11,987**	**8,588**	**148,705**
Other Expenses													
TOTAL CASH RELATED EXPENSE	**32,119**	**33,180**	**31,780**	**46,606**	**37,120**	**32,480**	**38,061**	**40,261**	**48,607**	**36,261**	**38,461**	**34,989**	**449,925**
EBITDA	**30,951**	**32,992**	**17,410**	**22,580**	**13,985**	**14,187**	**(8,086)**	**(19,361)**	**(33,507)**	**(8,711)**	**(14,211)**	**(6,689)**	**41,540**
TOTAL EXPENSE	**32,119**	**33,180**	**31,780**	**46,606**	**37,120**	**32,480**	**38,061**	**40,261**	**48,607**	**36,261**	**38,461**	**34,989**	**449,925**
CHANGE IN NET POSITION	**30,951**	**32,992**	**17,410**	**22,580**	**13,985**	**14,187**	**(8,086)**	**(19,361)**	**(33,507)**	**(8,711)**	**(14,211)**	**(6,689)**	**41,540**

MERCED IRRIGATION DISTRICT

Proposed Budget 2015/16
Fund: 102
Parks & Recreations 2120 - McClure

	Proposed Budget 2015/16												2015/16 Proposed
	Apr	**May**	**June**	**July**	**Aug**	**Sep**	**Oct**	**Nov**	**Dec**	**Jan**	**Feb**	**Mar**	**BUDGET**
REVENUE DETAIL													
PARKS REVENUE													
Parks Visitor Entry	1,615	3,503	3,545	4,772	4,055	1,680	1,500	1,000	500	500	500	1,000	24,170
Boat Use / Launch	699	740	688	558	596	24	-	-	-	-	-	-	3,305
Parks Annual Vehicle Permits	575	385	165	90	40	-	-	-	500	2,000	1,500	1,000	6,255
Parks Annual Boat Permits	300	360	-	80	40	-	-	-	-	1,000	500	500	2,780
Parks Annual Pet Permits	35	-	-	-	-	-	-	-	50	100	200	300	685
Parks Basic Campsite	1,277	2,485	1,529	2,664	296	204	500	200	200	200	200	400	10,155
Parks RV Campsite	5,135	6,830	5,045	6,882	2,085	3,583	2,500	1,150	600	600	650	1,300	36,360
Other Parks Revenue	80	250	195	154	230	166	200	100	100	100	100	100	1,775
Discount	-	-	(16)	(35)	(94)	-	(300)	(200)	(100)	(100)	(150)	(250)	(1,245)
Parks Revenue Total	**9,716**	**14,553**	**11,151**	**15,165**	**7,248**	**5,657**	**4,400**	**2,250**	**1,850**	**4,400**	**3,500**	**4,350**	**84,240**
Total Revenue	**9,716**	**14,553**	**11,151**	**15,165**	**7,248**	**5,657**	**4,400**	**2,250**	**1,850**	**4,400**	**3,500**	**4,350**	**84,240**
EXPENDITURE DETAIL													
WAGES / EMPLOYEE BENEFITS													
Wages													
Wages - Regular	6,729	4,571	4,571	9,014	4,571	4,571	8,886	8,886	13,329	8,886	8,886	8,890	91,790
Wages - Overtime	160	-	-	155	-	-	333	333	450	333	333	333	2,430
Wages Total	**6,889**	**4,571**	**4,571**	**9,169**	**4,571**	**4,571**	**9,219**	**9,219**	**13,779**	**9,219**	**9,219**	**9,223**	**94,220**
EMPLOYEE BENEFITS													
FICA Tax (Employer)	528	349	349	702	349	349	706	706	1,059	706	706	711	7,220
Group Health/Life/Other Ins	1,338	1,338	1,338	2,008	1,338	1,338	1,338	1,338	2,008	1,338	1,338	1,342	17,400
Retiree's Insurance	304	304	304	456	304	304	304	304	456	304	304	307	3,955
PERS	1,648	1,648	1,648	2,472	1,648	1,648	1,648	1,648	2,472	1,648	1,648	1,649	21,425
Deferred Comp	11	11	11	11	11	11	11	11	11	11	11	9	130
Unemployment Benefits	370	370	370	370	370	370	370	370	370	370	370	370	4,440
Worker's Comp Insurance	156	103	103	207	103	103	208	208	312	208	208	211	2,130
Other Employee Benefits	393	393	393	590	393	393	393	393	590	393	393	393	5,110
Employee Benefits Total	**4,748**	**4,516**	**4,516**	**6,816**	**4,516**	**4,516**	**4,978**	**4,978**	**7,278**	**4,978**	**4,978**	**4,992**	**61,810**
Wages & Employee Benefits Total	**11,637**	**9,087**	**9,087**	**15,985**	**9,087**	**9,087**	**14,197**	**14,197**	**21,057**	**14,197**	**14,197**	**14,215**	**156,030**
Outside Services													
Outside Services (detail required)	542	542	542	542	542	542	542	542	542	542	542	543	6,505
Outside Services	**542**	**542**	**542**	**542**	**542**	**542**	**542**	**542**	**542**	**542**	**542**	**543**	**6,505**
OPERATING SERVICES/SUPPLIES													
Telephone & Data Communication	35	35	35	35	35	35	35	35	35	35	35	35	420
Dues, Fees, Permits, Membrshp	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

MERCED IRRIGATION DISTRICT

Proposed Budget 2015/16
Fund: 102
Parks & Recreations 2120 - McClure

	Proposed Budget 2015/16												2015/16 Proposed
	Apr	**May**	**June**	**July**	**Aug**	**Sep**	**Oct**	**Nov**	**Dec**	**Jan**	**Feb**	**Mar**	**BUDGET**
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	140	140	140	140	140	140	140	140	140	140	140	140	1,680
Maintenance - Pumps & Wells	200	200	200	200	200	200	200	200	200	200	200	200	2,400
Maintenance - Bldgs & 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, Wtr, Elec, Gar)	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 Svc & Supp Total	**3,125**	**4,775**	**4,325**	**4,825**	**6,025**	**4,725**	**4,325**	**5,125**	**3,575**	**3,175**	**3,675**	**2,875**	**50,550**
TOTAL CASH RELATED EXPENSE	**15,304**	**14,404**	**13,954**	**21,352**	**15,654**	**14,354**	**19,064**	**19,864**	**25,174**	**17,914**	**18,414**	**17,633**	**213,085**
EBITDA	**(5,588)**	**149**	**(2,803)**	**(6,187)**	**(8,406)**	**(8,697)**	**(14,664)**	**(17,614)**	**(23,324)**	**(13,514)**	**(14,914)**	**(13,283)**	**(128,845)**
TOTAL EXPENSE	**15,304**	**14,404**	**13,954**	**21,352**	**15,654**	**14,354**	**19,064**	**19,864**	**25,174**	**17,914**	**18,414**	**17,633**	**213,085**
CHANGE IN NET POSITION	**(5,588)**	**149**	**(2,803)**	**(6,187)**	**(8,406)**	**(8,697)**	**(14,664)**	**(17,614)**	**(23,324)**	**(13,514)**	**(14,914)**	**(13,283)**	**(128,845)**

MERCED IRRIGATION DISTRICT

Proposed Budget 2015/16
Fund: 102
Parks & Recreations 2130 - Barrett Cove

	Proposed Budget 2015/16												2015/16 Proposed
	Apr	**May**	**June**	**July**	**Aug**	**Sep**	**Oct**	**Nov**	**Dec**	**Jan**	**Feb**	**Mar**	**BUDGET**
REVENUE DETAIL													
PARKS REVENUE													
Parks Visitor Entry	4,210	7,975	7,054	7,199	6,226	2,161	2,700	2,000	1,600	1,600	2,600	3,800	49,125
Boat Use / Launch	2,381	3,868	4,005	4,202	3,056	853	-	-	-	-	-	-	18,365
Parks Annual Vehicle Permits	2,635	3,535	1,695	360	170	10	-	-	900	5,000	3,000	2,000	19,305
Parks Annual Boat Permits	1,880	3,035	1,355	225	145	-	-	-	200	2,000	1,500	1,000	11,340
Parks Annual Pet Permits	68	204	68	-	-	-	-	-	100	300	200	300	1,240
Parks Basic Campsite	1,174	4,560	5,263	5,448	1,386	1,525	1,200	800	300	300	400	800	23,156
Parks RV Campsite	7,302	10,092	10,568	15,217	5,574	4,421	5,075	3,375	1,175	1,175	2,175	4,175	70,324
Park Model Campsite	4,490	2,043	6,812	5,598	1,387	835	3,000	2,200	1,200	1,200	1,500	2,500	32,765
Other Parks Revenue	100	190	200	320	300	-	300	200	150	150	150	150	2,210
Discount	(533)	(194)	(434)	(384)	(247)	(293)	(300)	(200)	(200)	(250)	(350)	(400)	(3,785)
Parks Revenue Total	**23,707**	**35,308**	**36,586**	**38,185**	**17,997**	**9,512**	**11,975**	**8,375**	**5,425**	**11,475**	**11,175**	**14,325**	**224,045**
Total Revenue	**23,707**	**35,308**	**36,586**	**38,185**	**17,997**	**9,512**	**11,975**	**8,375**	**5,425**	**11,475**	**11,175**	**14,325**	**224,045**
EXPENDITURE DETAIL													
WAGES / EMPLOYEE BENEFITS													
Wages													
Wages - Regular	12,533	9,296	9,296	17,181	9,296	9,296	15,769	15,769	23,654	15,769	15,769	15,772	169,400
Wages - Overtime	344	85	85	386	85	85	603	603	904	603	603	609	4,995
Wages Total	**12,877**	**9,381**	**9,381**	**17,567**	**9,381**	**9,381**	**16,372**	**16,372**	**24,558**	**16,372**	**16,372**	**16,381**	**174,395**
EMPLOYEE BENEFITS													
FICA Tax (Employer)	1,008	742	742	1,381	742	742	1,276	1,276	1,915	1,276	1,276	1,279	13,655
Group Health/Life/Other Ins	5,220	5,220	5,220	7,830	5,220	5,220	5,220	5,220	7,830	5,220	5,220	5,220	67,860
Retiree's Insurance	552	552	552	828	552	552	552	552	828	552	552	556	7,180
PERS	2,982	2,982	2,982	4,473	2,982	2,982	2,982	2,982	4,473	2,982	2,982	2,986	38,770
Deferred Comp	68	68	68	68	68	68	68	68	68	68	68	67	815
Unemployment Benefits	-	-	250	-	-	250	-	-	250	-	-	250	1,000
Worker's Comp Insurance	299	218	218	406	218	218	375	375	563	375	375	380	4,020
Other Employee Benefits	549	549	549	824	549	549	549	549	824	549	549	551	7,140
Employee Benefits Total	**10,678**	**10,331**	**10,581**	**15,810**	**10,331**	**10,581**	**11,022**	**11,022**	**16,751**	**11,022**	**11,022**	**11,289**	**140,440**
Wages & Employee Benefits Total	**23,555**	**19,712**	**19,962**	**33,377**	**19,712**	**19,962**	**27,394**	**27,394**	**41,309**	**27,394**	**27,394**	**27,670**	**314,835**
Outside Services													
Outside Services (detail required)	650	650	650	650	650	650	650	650	650	650	650	650	7,800
Outside Services	**650**	**650**	**650**	**650**	**650**	**650**	**650**	**650**	**650**	**650**	**650**	**650**	**7,800**
OPERATING SERVICES/SUPPLIES													
Advertising (detail required)	250	-	-	-	-	-	-	-	-	-	-	-	250
Telephone & Data Communication	200	200	200	200	200	200	150	150	150	150	150	150	2,100
Dues, Fees, Permits, Membrshp	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	600	600	600	400	300	300	200	200	200	200	4,200
Janitorial Supplies	300	300	400	500	500	500	400	300	200	200	200	200	4,000

MERCED IRRIGATION DISTRICT

Proposed Budget 2015/16
Fund: 102
Parks & Recreations 2130 - Barrett Cove

	Proposed Budget 2015/16												2015/16 Proposed
	Apr	**May**	**June**	**July**	**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/Comp Equip <$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	304	304	304	304	304	304	304	304	304	304	304	306	3,650
Maintenance - Pumps & Wells	200	300	300	300	300	300	300	200	200	200	200	200	3,000
Maintenance - Bldgs & Grounds	200	200	200	200	200	200	200	200	200	200	200	200	2,400
Maintenance - Tools & Equip	200	200	200	200	200	200	200	200	200	200	200	200	2,400
Utilities(Gas, Wtr, Elec, Gar)	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 Svc & Supp Total	**7,704**	**13,504**	**10,204**	**11,004**	**16,504**	**11,054**	**10,204**	**14,604**	**8,904**	**8,204**	**10,904**	**7,806**	**130,600**
TOTAL CASH RELATED EXPENSE	**31,909**	**33,866**	**30,816**	**45,031**	**36,866**	**31,666**	**38,248**	**42,648**	**50,863**	**36,248**	**38,948**	**36,126**	**453,235**
EBITDA	**(8,202)**	**1,442**	**5,770**	**(6,846)**	**(18,869)**	**(22,154)**	**(26,273)**	**(34,273)**	**(45,438)**	**(24,773)**	**(27,773)**	**(21,801)**	**(229,190)**
TOTAL EXPENSE	**31,909**	**33,866**	**30,816**	**45,031**	**36,866**	**31,666**	**38,248**	**42,648**	**50,863**	**36,248**	**38,948**	**36,126**	**453,235**
CHANGE IN NET POSITION	**(8,202)**	**1,442**	**5,770**	**(6,846)**	**(18,869)**	**(22,154)**	**(26,273)**	**(34,273)**	**(45,438)**	**(24,773)**	**(27,773)**	**(21,801)**	**(229,190)**

MERCED IRRIGATION DISTRICT

Proposed Budget 2015/16
Fund: 102
Parks & Recreations 2140 - Horseshoe Bend

	Proposed Budget 2015/16												2015/16 Proposed
	Apr	**May**	**June**	**July**	**Aug**	**Sep**	**Oct**	**Nov**	**Dec**	**Jan**	**Feb**	**Mar**	**BUDGET**
REVENUE DETAIL													
PARKS REVENUE													
Parks Visitor Entry	1,295	1,594	650	450	243	188	500	300	250	250	250	350	6,320
Boat Use / Launch	35	150	-	-	-	-	-	-	-	-	-	-	185
Parks Annual Vehicle Permits	-	-	-	-	-	-	-	-	-	500	400	300	1,200
Parks Annual Pet Permits	35	35	-	-	-	70	-	-	-	50	100	100	390
Parks Basic Campsite	425	1,590	445	510	290	45	300	100	100	100	100	200	4,205
Parks RV Campsite	4,413	4,827	960	1,545	869	1,061	900	450	450	250	250	800	16,775
Other Parks Revenue	90	20	-	-	-	40	100	100	100	100	100	100	750
Discount	(15)	(75)	-	-	-	-	(100)	(100)	(100)	-	-	(100)	(490)
Parks Revenue Total	**6,278**	**8,141**	**2,055**	**2,505**	**1,402**	**1,404**	**1,700**	**850**	**800**	**1,250**	**1,200**	**1,750**	**29,335**
Total Revenue	**6,278**	**8,141**	**2,055**	**2,505**	**1,402**	**1,404**	**1,700**	**850**	**800**	**1,250**	**1,200**	**1,750**	**29,335**
EXPENDITURE DETAIL													
WAGES / EMPLOYEE BENEFITS													
Wages													
Wages - Regular	4,660	4,660	4,660	6,989	4,660	4,660	4,660	4,660	6,989	4,660	4,660	4,662	60,580
Wages - Overtime	175	175	175	263	175	175	175	175	263	175	175	179	2,280
Wages Total	**4,835**	**4,835**	**4,835**	**7,252**	**4,835**	**4,835**	**4,835**	**4,835**	**7,252**	**4,835**	**4,835**	**4,841**	**62,860**
EMPLOYEE BENEFITS													
FICA Tax (Employer)	370	370	370	555	370	370	370	370	555	370	370	370	4,810
Group Health/Life/Other Ins	1,782	1,782	1,782	2,673	1,782	1,782	1,782	1,782	2,673	1,782	1,782	1,786	23,170
Retiree's Insurance	160	160	160	239	160	160	160	160	239	160	160	162	2,080
PERS	864	864	864	1,296	864	864	864	864	1,296	864	864	867	11,235
Unemployment Benefits	-	-	43	-	-	43	-	-	42	-	-	42	170
Worker's Comp Insurance	109	109	109	163	109	109	109	109	163	109	109	113	1,420
Other Employee Benefits	326	326	326	489	326	326	326	326	489	326	326	328	4,240
Employee Benefits Total	**3,611**	**3,611**	**3,654**	**5,415**	**3,611**	**3,654**	**3,611**	**3,611**	**5,457**	**3,611**	**3,611**	**3,668**	**47,125**
Wages & Employee Benefits Total	**8,446**	**8,446**	**8,489**	**12,667**	**8,446**	**8,489**	**8,446**	**8,446**	**12,709**	**8,446**	**8,446**	**8,509**	**109,985**
Outside Services													
Outside Services (detail required)	428	428	428	428	428	428	428	428	428	428	428	427	5,135
Outside Services	**428**	**428**	**428**	**428**	**428**	**428**	**428**	**428**	**428**	**428**	**428**	**427**	**5,135**
OPERATING SERVICES/SUPPLIES													
Advertising (detail required)	100	-	-	-	-	-	-	-	-	-	-	-	100
Telephone & Data Communication	200	200	200	200	200	200	200	200	200	200	200	200	2,400
Dues, Fees, Permits, Membrshp	600	600	600	600	600	600	600	600	600	600	600	600	7,200
General Supplies	25	25	25	25	25	25	25	25	25	25	25	25	300
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

MERCED IRRIGATION DISTRICT

Proposed Budget 2015/16
Fund: 102
Parks & Recreations 2140 - Horseshoe Bend

	Proposed Budget 2015/16												2015/16 Proposed
	Apr	**May**	**June**	**July**	**Aug**	**Sep**	**Oct**	**Nov**	**Dec**	**Jan**	**Feb**	**Mar**	**BUDGET**
Building Materials	100	-	100	-	100	-	100	-	100	-	-	-	500
Electrical Materials	50	50	50	50	50	50	50	50	-	50	-	50	500
Fuel & Oil	-	634	-	634	-	634	-	634	-	634	-	630	3,800
Maintenance - Auto	90	-	90	-	90	-	90	-	90	-	110	-	560
Maintenance - Pumps & Wells	200	300	300	300	300	300	300	200	200	200	200	200	3,000
Maintenance - Bldgs & Grounds	200	200	200	200	200	200	200	200	200	200	200	200	2,400
Maintenance - Tools & Equip	100	200	200	200	200	100	100	100	100	-	-	-	1,300
Utilities(Gas, Wtr, Elec, Gar)	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 Svc & Supp Total	**3,815**	**4,859**	**5,065**	**6,009**	**5,565**	**4,609**	**3,565**	**3,859**	**2,765**	**3,159**	**2,485**	**3,655**	**49,410**
TOTAL CASH RELATED EXPENSE	**12,689**	**13,733**	**13,982**	**19,104**	**14,439**	**13,526**	**12,439**	**12,733**	**15,902**	**12,033**	**11,359**	**12,591**	**164,530**
EBITDA	**(6,411)**	**(5,592)**	**(11,927)**	**(16,599)**	**(13,037)**	**(12,122)**	**(10,739)**	**(11,883)**	**(15,102)**	**(10,783)**	**(10,159)**	**(10,841)**	**(135,195)**
TOTAL EXPENSE	**12,689**	**13,733**	**13,982**	**19,104**	**14,439**	**13,526**	**12,439**	**12,733**	**15,902**	**12,033**	**11,359**	**12,591**	**164,530**
CHANGE IN NET POSITION	**(6,411)**	**(5,592)**	**(11,927)**	**(16,599)**	**(13,037)**	**(12,122)**	**(10,739)**	**(11,883)**	**(15,102)**	**(10,783)**	**(10,159)**	**(10,841)**	**(135,195)**

MERCED IRRIGATION DISTRICT

Proposed Budget 2015/16
Fund: 102
Parks & Recreations 2150 - Bagby

	Proposed Budget 2015/16												2015/16 Proposed
	Apr	**May**	**June**	**July**	**Aug**	**Sep**	**Oct**	**Nov**	**Dec**	**Jan**	**Feb**	**Mar**	**BUDGET**
REVENUE DETAIL													
PARKS REVENUE													
Parks Visitor Entry	300	350	350	350	350	150	100	100	100	100	100	100	2,450
Parks Revenue Total	**300**	**350**	**350**	**350**	**350**	**150**	**100**	**100**	**100**	**100**	**100**	**100**	**2,450**
Total Revenue	**300**	**350**	**350**	**350**	**350**	**150**	**100**	**100**	**100**	**100**	**100**	**100**	**2,450**
EXPENDITURE DETAIL													
OPERATING SERVICES/SUPPLIES													
Telephone & Data Communication	60	60	60	60	60	60	60	60	60	60	60	60	720
General Supplies	25	25	25	25	25	25	25	25	25	25	25	25	300
Water Treatment Supplies	100	-	100	-	100	-	100	-	100	-	100	-	600
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 - Bldgs & Grounds	50	-	50	-	50	-	50	-	500	500	500	500	2,200
Utilities(Gas, Wtr, Elec, Gar)	-	699	81	612	31	27	200	200	200	200	200	200	2,650
Operating Svc & Supp Total	**235**	**834**	**316**	**747**	**266**	**162**	**435**	**335**	**1,885**	**1,835**	**1,885**	**1,835**	**10,770**
TOTAL CASH RELATED EXPENSE	**235**	**834**	**316**	**747**	**266**	**162**	**435**	**335**	**1,885**	**1,835**	**1,885**	**1,835**	**10,770**
EBITDA	**65**	**(484)**	**34**	**(397)**	**84**	**(12)**	**(335)**	**(235)**	**(1,785)**	**(1,735)**	**(1,785)**	**(1,735)**	**(8,320)**
TOTAL EXPENSE	**235**	**834**	**316**	**747**	**266**	**162**	**435**	**335**	**1,885**	**1,835**	**1,885**	**1,835**	**10,770**
CHANGE IN NET POSITION	**65**	**(484)**	**34**	**(397)**	**84**	**(12)**	**(335)**	**(235)**	**(1,785)**	**(1,735)**	**(1,785)**	**(1,735)**	**(8,320)**

MERCED IRRIGATION DISTRICT

Proposed Budget 2015/16
Fund: 102
Parks & Recreations 2200 - Operations

	Proposed Budget 2015/16												2015/16 Proposed
	Apr	**May**	**June**	**July**	**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**
Total Revenue	**-**	**500**	**-**	**500**	**-**	**500**	**-**	**500**	**-**	**150,000**	**500**	**-**	**152,500**
EXPENDITURE DETAIL													
WAGES / EMPLOYEE BENEFITS													
Wages													
Wages - Regular	13,560	13,560	13,560	20,340	13,560	13,560	13,560	13,560	20,340	13,560	13,560	13,560	176,280
Wages - Overtime	508	508	508	762	508	508	508	508	762	508	508	509	6,605
Wages Total	**14,068**	**14,068**	**14,068**	**21,102**	**14,068**	**14,068**	**14,068**	**14,068**	**21,102**	**14,068**	**14,068**	**14,069**	**182,885**
EMPLOYEE BENEFITS													
FICA Tax (Employer)	1,077	1,077	1,077	1,615	1,077	1,077	1,077	1,077	1,615	1,077	1,077	1,077	14,000
Group Health/Life/Other Ins	4,232	4,232	4,232	6,348	4,232	4,232	4,232	4,232	6,348	4,232	4,232	4,236	55,020
Retiree's Insurance	465	465	465	697	465	465	465	465	697	465	465	466	6,045
PERS	2,515	2,515	2,515	3,772	2,515	2,515	2,515	2,515	3,772	2,515	2,515	2,516	32,695
Deferred Comp	203	203	203	203	203	203	203	203	203	203	203	202	2,435
Worker's Comp Insurance	317	317	317	475	317	317	317	317	475	317	317	317	4,120
Other Employee Benefits	113	113	113	170	113	113	113	113	170	113	113	113	1,470
Employee Benefits Total	**8,922**	**8,922**	**8,922**	**13,280**	**8,922**	**8,922**	**8,922**	**8,922**	**13,280**	**8,922**	**8,922**	**8,927**	**115,785**
Wages & Employee Benefits Total	**22,990**	**22,990**	**22,990**	**34,382**	**22,990**	**22,990**	**22,990**	**22,990**	**34,382**	**22,990**	**22,990**	**22,996**	**298,670**
OPERATING SERVICES/SUPPLIES													
Advertising (detail required)	200	-	-	-	-	-	-	-	-	-	-		200
Telephone & Data Communication	425	425	425	425	425	425	425	425	425	425	425	425	5,100
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	175	175	175	175	175	175	175	175	175	175	175	175	2,100
Electrical Materials	100	100	100	100	100	100	100	100	100	100	100	100	1,200
Maintenance - Auto	582	582	582	582	582	582	582	582	582	582	582	583	6,985
Maintenance - Pumps & Wells	100	100	100	100	100	100	100	100	100	100	100	100	1,200
Maintenance - Tools & Equip	833	833	833	833	833	833	833	833	833	833	833	837	10,000
Maintenance - Ramp & Floatg RR	300	300	300	300	300	300	300	300	300	300	300	300	3,600
Operating Svc & Supp Total	**3,815**	**3,715**	**3,215**	**3,215**	**3,215**	**3,215**	**3,215**	**3,115**	**3,615**	**3,615**	**3,615**	**3,620**	**41,185**
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**

MERCED IRRIGATION DISTRICT

Proposed Budget 2015/16
Fund: 102
Parks & Recreations 2200 - Operations

	Proposed Budget 2015/16												2015/16 Proposed
	Apr	May	June	July	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	BUDGET
TOTAL CASH RELATED EXPENSE	26,815	26,715	26,215	37,607	26,215	26,215	26,215	26,115	38,007	26,615	26,615	26,626	339,975
EBITDA	(26,815)	(26,215)	(26,215)	(37,107)	(26,215)	(25,715)	(26,215)	(25,615)	(38,007)	123,385	(26,115)	(26,626)	(187,475)
TOTAL EXPENSE	26,815	26,715	26,215	37,607	26,215	26,215	26,215	26,115	38,007	26,615	26,615	26,626	339,975
CHANGE IN NET POSITION	(26,815)	(26,215)	(26,215)	(37,107)	(26,215)	(25,715)	(26,215)	(25,615)	(38,007)	123,385	(26,115)	(26,626)	(187,475)

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Hydroelectric

Merced Irrigation District
Hydroelectric Project
Budget Assumptions

Budget Assumptions

The Hydroelectric Project is accounted for as a standalone department, but is a Water Resources asset. As such, the Hydroelectric Project will either need financial support from Water Resources in years where a shortfall occurs, or will be able to provide cash support to Water Resources in those years in which a cash surplus is generated and all reserve requirements are met

Revenue

- The account Energy Revenue is where energy revenue generated from the Hydroelectric Project is recorded. MWh Generated – 12,296 (lowest projected generation since 1977) forecasted energy revenue is based on zero generation from New Exchequer and only minimal generation from McSwain
- The account Capacity Revenue will track revenue generated from the capacity of the Hydroelectric Project. Staff was successful in demonstrating to the CAISO and PUC an increase in the Net Qualifying Capacity (NQC) at New Exchequer was warranted thereby increasing the revenue potential of the Hydroelectric Project. The new NQC limit is 94 MW. Unfortunately, due to the poor hydrologic conditions, the District is not budgeting to see benefits of this change. Therefore only capacity from McSwain is budgeted
- RPS Revenue will accumulate Renewable Portfolio Standards revenue generated from the project. The rate for the RPS Revenue is budgeted at $15.00 per MWh. For budget purposes the District is assuming only revenue generated at the McSwain Powerhouse qualifies for RPS. The District is also assuming the Energy Resources department will purchase the RPS credits generated from the project

Expenses

- Salaries and Benefits
    - Roster by Classification budgeted to be filled the entire year, with the exception of the seasonal employees and interns who will not be hired
    - The 2015/16 Approved Budget includes 25% of operation staff wages/benefits and 10% of administration staff wages/benefits budgeted towards Merced Falls
    - There is a 2% salary increase budgeted for non-bargaining classifications, with employees paying 2% of the employee portion of CalPERS
    - Bargaining unit increases are 2% per the MOU
    - Health Benefits – 15% increase in Health, 12% increase in Dental, and 5% increase in Vision
    - Required employer PERS increase – 1.186% as a percent of payroll

Summary Cash Usage Projection

This section contains a brief summary of cash reserve projection. As you will see by the following analysis the Hydroelectric Project will generate a negative cash flow and help will be needed to offset the shortfall from the Water Resources or Parks and Recreation budgets. The District has a $25,000,000 Line of Credit with Wells Fargo bank, of which approximately $20,500,000 is available to cover any cash shortfalls in the current year projections.

Cash Reserve Prelim Projection 2015/16

Total Hydroelectric Cash Reserve Balance 3/31/2015 (currently included with Water Resources)	$	-
2015/16 Budget Revenue (Less Grants)	$	814,990
2015/16 Budget Cash O&M		(2,797,705)
2015/16 Budget Net Cash Before Capital		(1,982,715)
Debt Service on existing Bonds 2015/16		(2,594,725)
Portion of General Operations Capital		-
Est. Net Capital Projects Spend		(1,662,000)
Est. Wells Fargo Line of Credit		1,662,000
Est. Interest on Wells Fargo Line of Credit		(16,000)
Est. Cash Surplus (Deficit) in 2015/16	$	(4,593,440)
Total Hydroelectric Cash Reserve Balance 3/31/2016 (currently included with Water Resources)	$	-

MERCED IRRIGATION DISTRICT

Proposed Budget 2015/16
Fund: 103
Hydroelectric Consolidated

	2015/16 PROPOSED BUDGET
REVENUE DETAIL	
HYDRO REVENUE	
Energy Revenue	498,160
Capacity Revenue	110,000
RPS Revenue	184,435
PG&E Semi-Annual Pymt	-
Hydro Revenue Total	**792,595**
OTHER REVENUE	
Rentals & Leases	22,295
Interest on Trust Accounts	100
Other Revenue Total	**22,395**
Total Revenue	**814,990**
EXPENDITURE DETAIL	
WAGES / EMPLOYEE BENEFITS	
Wages	
Wages - Regular	547,535
Wages - Overtime	17,395
Wages Total	**564,930**
EMPLOYEE BENEFITS	
FICA Tax (Employer)	43,215
Group Health/Life/Other Ins	97,945
Retiree's Insurance	18,650
PERS	105,360
Deferred Comp	11,690
Worker's Comp Insurance	16,540
Other Employee Benefits	18,135
Employee Benefits Total	**311,535**
Wages & Employee Benefits Total	**876,465**

MERCED IRRIGATION DISTRICT

Proposed Budget 2015/16
Fund: 103
Hydroelectric Consolidated

		2015/16 PROPOSED BUDGET
	Outside Services	
	Outside Services (detail required)	543,500
	Legal Services (detail required)	30,000
	GRID Management Charges	49,925
[52000.52030]	**Outside Services**	**623,425**
	OPERATING SERVICES/SUPPLIES	
	Safety/DOT/Minor WC	2,455
	Recruiting Expense	200
	Telephone & Data Communication	40,415
	Staff Dvlp (Trnng, Semnr, Tvl)	54,060
	Meetings & Related Travel	5,260
	Employee Relations	500
	Dues, Fees, Permits, Membrshp	379,360
	Postage Expense	500
	Property & Liability Insurance	151,255
	General Supplies	9,250
	Janitorial Supplies	995
	Small Equipment & Tools	13,000
	Safety Equipment	7,705
	Water Treatment Supplies	3,505
	Building Materials	5,005
	Electrical Materials	5,005
	Welding Materials	550
	Fuel & Oil	13,505
	Maintenance - Auto	2,500
	Maintenance - Pumps & Wells	100
	Maintenance - Bldgs & Grounds	35,700
	Maintenance - Tools & Equip	67,105
	Rentals & Leases	17,605
	Utilities(Gas, Wtr, Elec, Gar)	113,495
	Operating Svc & Supp Total	**929,030**
	Capacity Purchase	
	Capacity Purchase	50,000
	Capacity Purchase Total	**50,000**
	Other Expenses	
	Mariposa Co Annual Pymt	9,963
	Other Expenses Total	**9,963**

MERCED IRRIGATION DISTRICT

Proposed Budget 2015/16
Fund: 103
Hydroelectric Consolidated

	2015/16 PROPOSED BUDGET
Depreciation Expense	
Depreciation Expense	1,416,000
Depreciation Expense Total	**1,416,000**
Other Expenses	
Inter-Fund Vehicle & Equip	2,000
Inter-Fund Admin Fee	200
Allocation - G&A Gen Ops	306,622
Other Expenses Total	**308,822**
TOTAL CASH RELATED EXPENSE	**2,797,705**
EBITDA	**(1,982,715)**
TOTAL INTEREST, TAXES, DEPREC & AMORT	**1,416,000**
TOTAL EXPENSE	**4,213,705**
CHANGE IN NET POSITION	**(3,398,715)**

MERCED IRRIGATION DISTRICT
WATER & POWER

Capital Plan
Total Projected Projects
By Department and Project Name

Hydroelectric

Priority	Project Name	Total Cost	2015/2016	2016/2017	2017/2018	2018/2019	Beyond 2019	Reimb	Total Net Cost
Critical									
1	Fire Detection / Smoke Alarms	$220,000	$50,000	$170,000			$0	$0	**$220,000**
2	McSwain Runner and Draft Tube Refurbishment	$262,000	$262,000				$0	$0	**$262,000**
3	Slide Gate Refurbishment	$2,850,000	$1,350,000	$1,500,000			$0	$0	**$2,850,000**
4	Exchequer Rock Fall Protection for Access Tunnel	$810,000		$60,000	$750,000		$0	$0	**$810,000**
5	Dam Face and Joint Resurfacing	$5,073,000		$43,000	$5,030,000		$0	$0	**$5,073,000**
6	McSwain Intake Gate Overhaul	$250,000			$250,000		$0	$0	**$250,000**
7	McSwain Bypass Generator	$2,000,000			$2,000,000		$0	$0	**$2,000,000**
8	Exchequer HBV Overhaul	$750,000			$250,000		$500,000	$0	**$750,000**
9	Exchequer Cavitation Repair	$250,000				$250,000	$0	$0	**$250,000**
10	McSwain Mechanical Overhaul	$3,000,000				$3,000,000	$0	$0	**$3,000,000**
11	Rockfall Netting	$500,000					$500,000	$0	**$500,000**
13	McSwain GSU	$1,000,000					$1,000,000	$0	**$1,000,000**
	Critical Total	**$16,965,000**	**$1,662,000**	**$1,773,000**	**$8,280,000**	**$3,250,000**	**$2,000,000**	**$0**	**$16,965,000**
Other									
1	Exchequer Powerhouse Vibration Monitoring	$110,000		$110,000			$0	$0	**$110,000**
2	Access Road Slope Stabilization	$406,000		$91,000	$315,000		$0	$0	**$406,000**
	Other Total	**$516,000**		**$201,000**	**$315,000**		**$0**	**$0**	**$516,000**
	Hydroelectric	**$17,481,000**	**$1,662,000**	**$1,974,000**	**$8,595,000**	**$3,250,000**	**$2,000,000**	**$0**	**$17,481,000**

MERCED IRRIGATION DISTRICT

Proposed Budget 2015/16
Fund: 103
Hydroelectric 0000 - Sales

	Proposed Budget 2015/16												2015/16 Proposed
	Apr	**May**	**June**	**July**	**Aug**	**Sep**	**Oct**	**Nov**	**Dec**	**Jan**	**Feb**	**Mar**	**BUDGET**
REVENUE DETAIL													
HYDRO REVENUE													
Energy Revenue	108,121	129,552	142,992	25,914	-	-	17,476	-	-	-	-	74,105	498,160
Capacity Revenue	10,000	15,000	15,000	15,000	12,500	10,000	7,500	-	-	5,000	10,000	10,000	110,000
RPS Revenue	38,569	50,213	55,067	8,936	-	-	5,774	-	-	-	-	25,876	184,435
Hydro Revenue Total	**156,690**	**194,765**	**213,059**	**49,850**	**12,500**	**10,000**	**30,750**	**-**	**-**	**5,000**	**10,000**	**109,981**	**792,595**
OTHER REVENUE													
Interest on Trust Accounts	8	8	8	8	8	8	8	8	8	8	10	10	100
Other Revenue Total	**8**	**8**	**8**	**8**	**8**	**8**	**8**	**8**	**8**	**8**	**10**	**10**	**100**
Total Revenue	**156,698**	**194,773**	**213,067**	**49,858**	**12,508**	**10,008**	**30,758**	**8**	**8**	**5,008**	**10,010**	**109,991**	**792,695**
TOTAL CASH RELATED EXPENSE	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
EBITDA	**156,698**	**194,773**	**213,067**	**49,858**	**12,508**	**10,008**	**30,758**	**8**	**8**	**5,008**	**10,010**	**109,991**	**792,695**
CHANGE IN NET POSITION	**156,698**	**194,773**	**213,067**	**49,858**	**12,508**	**10,008**	**30,758**	**8**	**8**	**5,008**	**10,010**	**109,991**	**792,695**

MERCED IRRIGATION DISTRICT

Proposed Budget 2015/16
Fund: 103
Hydroelectric 3000 - Administration

	Proposed Budget 2015/16												2015/16 Proposed
	Apr	**May**	**June**	**July**	**Aug**	**Sep**	**Oct**	**Nov**	**Dec**	**Jan**	**Feb**	**Mar**	**BUDGET**
REVENUE DETAIL													
OTHER REVENUE													
Rentals & Leases	-	5,573	-	-	5,574	-	-	5,574	-	-	5,574	-	22,295
Other Revenue Total	**-**	**5,573**	**-**	**-**	**5,574**	**-**	**-**	**5,574**	**-**	**-**	**5,574**	**-**	**22,295**
Total Revenue	**-**	**5,573**	**-**	**-**	**5,574**	**-**	**-**	**5,574**	**-**	**-**	**5,574**	**-**	**22,295**
EXPENDITURE DETAIL													
WAGES / EMPLOYEE BENEFITS													
Wages													
Wages - Regular	15,759	11,804	11,804	19,684	11,804	11,804	15,759	15,759	23,639	15,759	15,759	15,761	185,095
Wages Total	**15,759**	**11,804**	**11,804**	**19,684**	**11,804**	**11,804**	**15,759**	**15,759**	**23,639**	**15,759**	**15,759**	**15,761**	**185,095**
EMPLOYEE BENEFITS													
FICA Tax (Employer)	1,205	903	903	1,505	903	903	1,205	1,205	1,808	1,205	1,205	1,210	14,160
Group Health/Life/Other Ins	2,541	2,541	2,541	3,811	2,541	2,541	2,541	2,541	3,811	2,541	2,541	2,544	33,035
Retiree's Insurance	470	470	470	705	470	470	470	470	705	470	470	470	6,110
PERS	2,935	2,935	2,935	4,403	2,935	2,935	2,935	2,935	4,403	2,935	2,935	2,939	38,160
Deferred Comp	420	420	420	420	420	420	420	420	420	420	420	420	5,040
Worker's Comp Insurance	159	119	119	199	119	119	159	159	239	159	159	161	1,870
Other Employee Benefits	479	479	479	719	479	479	479	479	719	479	479	479	6,230
Employee Benefits Total	**8,209**	**7,867**	**7,867**	**11,762**	**7,867**	**7,867**	**8,209**	**8,209**	**12,105**	**8,209**	**8,209**	**8,223**	**104,605**
Wages & Employee Benefits Total	**23,968**	**19,671**	**19,671**	**31,446**	**19,671**	**19,671**	**23,968**	**23,968**	**35,744**	**23,968**	**23,968**	**23,984**	**289,700**
Outside Services													
Legal Services (detail required)	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
GRID Management Charges	6,825	7,682	8,220	3,537	2,500	2,500	3,199	2,500	2,500	2,500	2,500	5,463	49,925
Outside Services	**9,325**	**10,182**	**10,720**	**6,037**	**5,000**	**5,000**	**5,699**	**5,000**	**5,000**	**5,000**	**5,000**	**7,963**	**79,925**
OPERATING SERVICES/SUPPLIES													
Recruiting Expense	-	200	-	-	-	-	-	-	-	-	-	-	200
Meetings & Related Travel	2,042	42	42	42	42	42	42	42	42	42	2,042	43	4,505
Dues, Fees, Permits, Membrshp	1,750	1,750	1,750	1,750	1,750	1,750	1,750	1,750	1,750	1,750	1,750	1,750	21,000
Postage Expense	42	42	42	42	42	42	42	42	42	42	42	42	500
Property & Liability Insurance	12,272	12,272	12,272	12,272	12,272	12,272	12,937	12,937	12,937	12,937	12,937	12,938	151,255
Operating Svc & Supp Total	**16,106**	**14,306**	**14,106**	**14,106**	**14,106**	**14,106**	**14,771**	**14,771**	**14,771**	**14,771**	**16,771**	**14,773**	**177,460**
Other Expenses													
Mariposa Co Annual Pymt	2,162	2,591	2,860	518	-	-	350	-	-	-	-	1,482	9,963
Other Expenses Total	**2,162**	**2,591**	**2,860**	**518**	**-**	**-**	**350**	**-**	**-**	**-**	**-**	**1,482**	**9,963**

MERCED IRRIGATION DISTRICT

Proposed Budget 2015/16
Fund: 103
Hydroelectric 3000 - Administration

	Proposed Budget 2015/16												2015/16 Proposed
	Apr	**May**	**June**	**July**	**Aug**	**Sep**	**Oct**	**Nov**	**Dec**	**Jan**	**Feb**	**Mar**	**BUDGET**
Depreciation Expense													
Depreciation Expense	118,000	118,000	118,000	118,000	118,000	118,000	118,000	118,000	118,000	118,000	118,000	118,000	1,416,000
Depreciation Expense Total	**118,000**	**118,000**	**118,000**	**118,000**	**118,000**	**118,000**	**118,000**	**118,000**	**118,000**	**118,000**	**118,000**	**118,000**	**1,416,000**
Other Expenses													
Allocation - G&A Gen Ops	27,680	22,989	25,847	31,872	23,436	23,546	23,181	23,274	33,032	23,799	23,327	24,639	306,622
Other Expenses Total	**27,680**	**22,989**	**25,847**	**31,872**	**23,436**	**23,546**	**23,181**	**23,274**	**33,032**	**23,799**	**23,327**	**24,639**	**306,622**
TOTAL CASH RELATED EXPENSE	**79,241**	**69,739**	**73,203**	**83,978**	**62,213**	**62,323**	**67,968**	**67,013**	**88,547**	**67,538**	**69,066**	**72,841**	**863,671**
EBITDA	**(79,241)**	**(64,166)**	**(73,203)**	**(83,978)**	**(56,639)**	**(62,323)**	**(67,968)**	**(61,439)**	**(88,547)**	**(67,538)**	**(63,492)**	**(72,841)**	**(841,376)**
TOTAL INTEREST, TAXES, DEPREC & AMORT	**118,000**	**118,000**	**118,000**	**118,000**	**118,000**	**118,000**	**118,000**	**118,000**	**118,000**	**118,000**	**118,000**	**118,000**	**1,416,000**
TOTAL EXPENSE	**197,241**	**187,739**	**191,203**	**201,978**	**180,213**	**180,323**	**185,968**	**185,013**	**206,547**	**185,538**	**187,066**	**190,841**	**2,279,671**
CHANGE IN NET POSITION	**(197,241)**	**(182,166)**	**(191,203)**	**(201,978)**	**(174,639)**	**(180,323)**	**(185,968)**	**(179,439)**	**(206,547)**	**(185,538)**	**(181,492)**	**(190,841)**	**(2,257,376)**

MERCED IRRIGATION DISTRICT

Proposed Budget 2015/16
Fund: 103
Hydroelectric 3100 - Operations

	Proposed Budget 2015/16												2015/16 Proposed
	Apr	**May**	**June**	**July**	**Aug**	**Sep**	**Oct**	**Nov**	**Dec**	**Jan**	**Feb**	**Mar**	**BUDGET**
EXPENDITURE DETAIL													
WAGES / EMPLOYEE BENEFITS													
Wages													
Wages - Regular	27,880	27,880	27,880	41,819	27,880	27,880	27,880	27,880	41,819	27,880	27,880	27,882	362,440
Wages - Overtime	1,338	1,338	1,338	2,008	1,338	1,338	1,338	1,338	2,008	1,338	1,338	1,337	17,395
Wages Total	**29,218**	**29,218**	**29,218**	**43,827**	**29,218**	**29,218**	**29,218**	**29,218**	**43,827**	**29,218**	**29,218**	**29,219**	**379,835**
EMPLOYEE BENEFITS													
FICA Tax (Employer)	2,235	2,235	2,235	3,353	2,235	2,235	2,235	2,235	3,353	2,235	2,235	2,234	29,055
Group Health/Life/Other Ins	4,993	4,993	4,993	7,490	4,993	4,993	4,993	4,993	7,490	4,993	4,993	4,993	64,910
Retiree's Insurance	964	964	964	1,447	964	964	964	964	1,447	964	964	966	12,540
PERS	5,169	5,169	5,169	7,754	5,169	5,169	5,169	5,169	7,754	5,169	5,169	5,169	67,200
Deferred Comp	554	554	554	554	554	554	554	554	554	554	555	555	6,650
Worker's Comp Insurance	1,128	1,128	1,128	1,692	1,128	1,128	1,128	1,128	1,692	1,128	1,128	1,131	14,670
Other Employee Benefits	916	916	916	1,374	916	916	916	916	1,374	916	916	916	11,905
Employee Benefits Total	**15,960**	**15,960**	**15,960**	**23,663**	**15,960**	**15,960**	**15,960**	**15,960**	**23,663**	**15,960**	**15,961**	**15,964**	**206,930**
Wages & Employee Benefits Total	**45,178**	**45,178**	**45,178**	**67,490**	**45,178**	**45,178**	**45,178**	**45,178**	**67,490**	**45,178**	**45,179**	**45,183**	**586,765**
Outside Services													
Outside Services (detail required)	10,875	10,875	10,875	10,875	10,875	10,875	10,875	10,875	10,875	10,875	10,875	10,875	130,500
Outside Services	**10,875**	**10,875**	**10,875**	**10,875**	**10,875**	**10,875**	**10,875**	**10,875**	**10,875**	**10,875**	**10,875**	**10,875**	**130,500**
OPERATING SERVICES/SUPPLIES													
Safety/DOT/Minor WC	17	17	17	1,517	17	17	17	767	17	17	17	18	2,455
Telephone & Data Communication	2,067	2,067	2,067	2,067	2,067	2,067	2,067	2,067	2,067	2,067	2,067	2,068	24,805
Staff Dvlp (Trnng, Semnr, Tvl)	4,088	4,088	4,088	4,088	4,088	4,088	4,088	4,088	4,088	4,088	4,088	4,087	49,055
Meetings & Related Travel	63	63	63	63	63	63	63	63	63	63	63	62	755
Employee Relations	-	-	-	-	-	-	500	-	-	-	-	-	500
Dues, Fees, Permits, Membrshp	29,863	29,863	29,863	29,863	29,863	29,863	29,863	29,863	29,863	29,863	29,863	29,867	358,360
General Supplies	771	771	771	771	771	771	771	771	771	771	770	770	9,250
Janitorial Supplies	83	83	83	83	83	83	83	83	83	83	83	82	995
Small Equipment & Tools	500	500	500	500	500	500	500	500	500	500	500	500	6,000
Safety Equipment	517	517	517	517	517	517	517	517	517	517	517	518	6,205
Water Treatment Supplies	167	167	167	167	167	167	167	167	167	167	167	168	2,005
Fuel & Oil	3,542	42	42	42	42	42	3,542	42	42	42	42	43	7,505
Maintenance - Bldgs & Grounds	217	217	217	217	217	217	217	217	217	217	217	218	2,605
Rentals & Leases	217	217	217	217	217	217	217	217	217	217	217	218	2,605
Utilities(Gas, Wtr, Elec, Gar)	9,458	9,458	9,458	9,458	9,458	9,458	9,458	9,458	9,458	9,458	9,458	9,457	113,495
Operating Svc & Supp Total	**51,570**	**48,070**	**48,070**	**49,570**	**48,070**	**48,070**	**52,070**	**48,820**	**48,070**	**48,070**	**48,069**	**48,076**	**586,595**
Capacity Purchase													
Capacity Purchase	4,167	4,167	4,167	4,167	4,167	4,167	4,167	4,167	4,167	4,167	4,165	4,165	50,000
Capacity Purchase Total	**4,167**	**4,167**	**4,167**	**4,167**	**4,167**	**4,167**	**4,167**	**4,167**	**4,167**	**4,167**	**4,165**	**4,165**	**50,000**

MERCED IRRIGATION DISTRICT

Proposed Budget 2015/16
Fund: 103
Hydroelectric 3100 - Operations

	Proposed Budget 2015/16												2015/16 Proposed
	Apr	May	June	July	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	BUDGET
TOTAL CASH RELATED EXPENSE	111,790	108,290	108,290	132,102	108,290	108,290	112,290	109,040	130,602	108,290	108,288	108,299	1,303,860
EBITDA	(111,790)	(108,290)	(108,290)	(132,102)	(108,290)	(108,290)	(112,290)	(109,040)	(130,602)	(108,290)	(108,288)	(108,299)	(1,353,860)
TOTAL EXPENSE	111,790	108,290	108,290	132,102	108,290	108,290	112,290	109,040	130,602	108,290	108,288	108,299	1,353,860
CHANGE IN NET POSITION	(111,790)	(108,290)	(108,290)	(132,102)	(108,290)	(108,290)	(112,290)	(109,040)	(130,602)	(108,290)	(108,288)	(108,299)	(1,353,860)

MERCED IRRIGATION DISTRICT

Proposed Budget 2015/16
Fund: 103
Hydroelectric 3200 - Maintenance

	Proposed Budget 2015/16												2015/16 Proposed
	Apr	**May**	**June**	**July**	**Aug**	**Sep**	**Oct**	**Nov**	**Dec**	**Jan**	**Feb**	**Mar**	**BUDGET**
EXPENDITURE DETAIL													
Outside Services													
Outside Services (detail required)	25,542	25,542	25,542	25,542	30,542	25,542	25,542	127,042	25,542	25,542	25,542	25,538	413,000
Outside Services	**25,542**	**25,542**	**25,542**	**25,542**	**30,542**	**25,542**	**25,542**	**127,042**	**25,542**	**25,542**	**25,542**	**25,538**	**413,000**
OPERATING SERVICES/SUPPLIES													
Telephone & Data Communication	1,301	1,301	1,301	1,301	1,301	1,301	1,301	1,301	1,301	1,301	1,300	1,300	15,610
Staff Dvlp (Trnng, Semnr, Tvl)	417	417	417	417	417	417	417	417	417	417	417	418	5,005
Small Equipment & Tools	583	583	583	583	583	583	583	583	583	583	583	587	7,000
Safety Equipment		-	1,500	-	-	-	-	-	-	-	-	-	1,500
Water Treatment Supplies	125	125	125	125	125	125	125	125	125	125	125	125	1,500
Building Materials	417	417	417	417	417	417	417	417	417	417	417	418	5,005
Electrical Materials	417	417	417	417	417	417	417	417	417	417	417	418	5,005
Welding Materials	46	46	46	46	46	46	46	46	46	46	45	45	550
Fuel & Oil	3,000	-	-	-	-	-	3,000	-	-	-	-	-	6,000
Maintenance - Auto	208	208	208	208	208	208	208	208	208	208	210	210	2,500
Maintenance - Pumps & Wells	8	8	8	8	8	8	8	8	8	8	10	10	100
Maintenance - Bldgs & Grounds	2,758	2,758	2,758	2,758	2,758	2,758	2,758	2,758	2,758	2,758	2,758	2,757	33,095
Maintenance - Tools & Equip	5,592	5,592	5,592	5,592	5,592	5,592	5,592	5,592	5,592	5,592	5,592	5,593	67,105
Rentals & Leases	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
Operating Svc & Supp Total	**16,122**	**13,122**	**14,622**	**13,122**	**13,122**	**13,122**	**16,122**	**13,122**	**13,122**	**13,122**	**13,124**	**13,131**	**164,975**
Other Expenses													
Inter-Fund Veh & Equip	167	167	167	167	167	167	167	167	167	166	165	166	2,000
Inter-Fund Admin Fee	17	17	17	17	17	17	17	17	17	16	15	16	200
Other Expenses Total	**184**	**184**	**184**	**184**	**184**	**184**	**184**	**184**	**184**	**182**	**180**	**182**	**2,200**
TOTAL CASH RELATED EXPENSE	**41,848**	**38,848**	**40,348**	**38,848**	**43,848**	**38,848**	**41,848**	**140,348**	**38,848**	**38,846**	**38,846**	**38,851**	**580,175**
EBITDA	**(41,848)**	**(38,848)**	**(40,348)**	**(38,848)**	**(43,848)**	**(38,848)**	**(41,848)**	**(140,348)**	**(38,848)**	**(38,846)**	**(38,846)**	**(38,851)**	**(580,175)**
TOTAL EXPENSE	**41,848**	**38,848**	**40,348**	**38,848**	**43,848**	**38,848**	**41,848**	**140,348**	**38,848**	**38,846**	**38,846**	**38,851**	**580,175**
CHANGE IN NET POSITION	**(41,848)**	**(38,848)**	**(40,348)**	**(38,848)**	**(43,848)**	**(38,848)**	**(41,848)**	**(140,348)**	**(38,848)**	**(38,846)**	**(38,846)**	**(38,851)**	**(580,175)**

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Energy Resources

Merced Irrigation District
Energy Resources
Budget Assumptions

Budget Assumptions

Revenue

- New accounts have been added into the revenue section to enable tracking of Greenhouse Gas (GHG), Renewable Portfolio Standard (RPS), and the Power Cost Adjustment (PCA). These are budgeted at $378,000; $2,352,995; ($798,082) respectively (Page 98)
- The Greenhouse Gas Allowance account is budgeted at zero. The District provided Turlock Irrigation District (TID) its California Air Resource Board (CARB) allocated GHG Allowances directly to apply towards our GHG obligations, thus avoiding a significant administrative expense of auction participation for the 2015/16 fiscal year
- GHG Allowance and the Renewable Portfolio Standard are the two components of the environmental charge the Board adopted on October 7, 2014. All charges associated with the GHG Allowance and the Renewable Portfolio Standard will be billed to the customer on a separate line of their bill as a direct pass-through of expense
- Revenues based on projected load increase in 2015/16
    - 2015/16 Approved Budget - 475,518 MWh (Megawatt hours)
    - 2014/15 Projected Actual – 467,695 MWh
- Revenues based on Peak Load of 99 MW (Megawatts)
- Revenues based on 2015/16 rate schedule, including Environmental Charge (EC) and Power Cost Adjustment (PCA)
- Public Purpose Rate Revenues– State mandated rate of 2.85%
- There are new fees under the Engineering / Inspection / Construction Fees on the Fee Schedule (Page 6)

Expenses

- The expenses included in the 2015/16 Approved Budget are based on actual projected needs with the exception of salaries and benefits. The salaries and benefits expenses were compiled by using the approved Roster by Classification along with the requested roster by classification changes listed below under the discussion topics
    - Salaries and Benefits
        - All positions on the approved Roster by Classification are budgeted to be filled the entire year
        - There is a 2% salary increase budgeted for non-bargaining classifications, with employees paying 2% of the employee portion of CalPERS
        - Bargaining unit increases are 2% per the MOU
        - Health Benefits – 15% increase in Health, 12% increase in Dental, and 5% increase in Vision
        - Required employer PERS increase – 1.186% as a percent of payroll
    - Cost of Power
        - NP15 forward curve as of December 23, 2014
            - Current Power Service Agreement with TID, expires on April 30, 2017
            - Provides for power supply, matching resources to load, reliability and emergency reserves, scheduling and dispatch services. Firm transmission service and reactive power service are provided under the Interconnection Agreement which expires in 2016

Summary Cash Reserve Projection

This section contains a brief summary cash reserve projection. As you will see by the following analysis the Energy Resources Department has sufficient cash generated from operations to cover the Department's operating needs and a portion of their capital projects.

The District is finalizing negotiations to purchase Merced Falls from PG&E, which will be expected to be complete around January 1, 2016. Merced Falls will be an Energy Resources asset and has been included in this schedule for cash flow purposes.

In the 2015/16 Approved Budget the District has included the South Transmission Line as a capital expenditure. One possible plan is to fund all or a portion of the capital project through Bond proceeds, which would be restricted cash and used for capital expenditures only and therefore not part of normal cash reserves. In the following cash reserve projection the bond proceeds equal the projected South Transmission expenditures that are projected during the 2015/16 fiscal year even though the total bond is projected to be up to $65,000,000. The Interest of $2,000,000 for the new bond is based off of six months interest for the total $65,000,000 bond.

Cash Reserve Prelim Projection 2015/16: Energy Resources and Merced Falls

Public Purpose Fund		$ 1,031,125
Permission Fees Fund		824,477
Purchased Power Reserve Fund		8,324,268
Catastrophe Reserve Fund		1,540,405
Operating Reserve Fund		1,198,720
New Customer Growth (Capital) Fund		2,185,000
System Support and Growth (Capital) Fund		17,400,000
Total Energy Resources Projected Cash Balance 3/31/15		$ 32,503,995

	Energy Resources	Merced Falls	
Revenue (Less Investment & Grant Revenue)	$ 57,997,978	$ 45,820	
Cash Expenses Used (Less Bond Cost of Issuance)	(40,786,542)	(260,760)	
Net Cash Est. Cash Before Capital 3/31/16	17,211,436	(214,940)	
Debt Service on Existing Bonds	(6,028,568)		
Portion of General Operations Capital	(159,100)	-	
Prelim 2015/16 Capital Expenditures (including carryover)	(34,970,000)	(85,500)	
Prelim Bond Proceeds (South Transmission Line)	25,000,000	-	
Projected interest on New Bond (six months interest)	(2,000,000)	-	
Est. Net Cash Surplus (Deficit) in 2015/16	$ (946,232)	$ (300,440)	$ (1,246,672)

Public Purpose Fund	$ 1,031,125
Permission Fees Fund	824,477
Purchased Power Reserve Fund	8,324,268
Catastrophe Reserve Fund	1,540,405
Operating Reserve Fund	1,198,720
New Customer Growth (Capital) Fund	2,185,000
System Support and Growth (Capital) Fund	16,153,328
Total Energy Resources Projected Cash Balance 3/31/16	$ 31,257,323

	Minimum	Target	Maximum
Projected Policy Required 3/31/2015	$ 15,820,000	$ 35,935,000	$ 100,700,000

Approved on March 17, 2015 by Board of Directors

Debt Service Calculation

	Energy Resource Budget
Net Revenue (Less Investment & Grant Revenue)	$ 9,175,626
Add back:	
Bond Cost of Issuance	850,000
Depreciation and Amortization	3,272,060
Bond Interest Expense	3,913,750
Net Revenue	$ 17,211,436
COP and Bond Debt Service *	$ 6,028,568
Debt Service Coverage *	285%
Required Debt Service Coverage	125%

* This is before Refunding of 2005 Bonds

MERCED IRRIGATION DISTRICT

Proposed Budget 2015/16

Fund: 104

Energy Resources Consolidated

		2015/16 PROPOSED BUDGET
REVENUE DETAIL		
	ENERGY REVENUE	
	Agriculture Electric Revenue	441,660
	Commercial Electric Revenue	16,826,270
	Industrial Electric Revenue	11,928,520
	Municipal Electric Revenue	6,401,535
	Residential Electric Revenue	9,276,010
	Public Street & Highway Lights	175,970
	Agriculture - Demand Charge	111,145
	Commercial - Demand Charge	3,659,395
	Industrial - Demand Charge	1,361,830
	Municipal - Demand Charge	1,390,045
	Greenhouse Gas Revenue	378,000
	Greenhouse Gas Allowance Revenue	-
	Renewable Portfolio Standard	2,352,995
	Power Cost Adjustment	(798,082)
	Reactive Charge	1,790
	Wind Energy Resale	451,145
	Electrical Power Factor	8,940
	Customer Services Revenue	829,010
	Contract Credits	(189,995)
	Operational Service Revenue	657,735
	System Utilities Revenue	739,200
	Other Energy Resrcs Revenue	65,040
	Public Purposes Revenue Rec.	1,647,555
	Energy Revenue Total	**57,715,713**
	OTHER REVENUE	
	Administrative Fees	86,375
	Interest on Customer Accounts	60,000
	Interest/Dividend Revenue	134,390
	Interest on Trust Accounts	1,500
	Unrealized Gains/Losses on Inv	169,885
	Realized Gains/Losses on Inv	15,815
	Other Revenue Total	**467,965**
	Total Revenue	**58,183,678**

MERCED IRRIGATION DISTRICT

Proposed Budget 2015/16

Fund: 104

Energy Resources Consolidated

	2015/16 PROPOSED BUDGET
EXPENDITURE DETAIL	
WAGES / EMPLOYEE BENEFITS	
Wages	
Wages - Regular	2,449,535
Wages - Overtime	154,100
Wages Total	**2,603,635**
EMPLOYEE BENEFITS	
FICA Tax (Employer)	197,690
Group Health/Life/Other Ins	520,177
Retiree's Insurance	84,624
PERS	424,929
Deferred Comp	19,840
Unemployment Benefits	14,620
Worker's Comp Insurance	65,100
Other Employee Benefits	166,300
Employee Benefits Total	**1,493,280**
Wages & Employee Benefits Total	**4,096,915**
Outside Services	
Outside Services (detail required)	407,275
Legal Services (detail required)	245,005
Temporary Labor	16,800
Outside Services	**669,080**
OPERATING SERVICES/SUPPLIES	
Advertising (detail required)	17,800
Safety/DOT/Minor WC	3,900
Recruiting Expense	13,000
Sponsorships	21,500
Telephone & Data Communication	35,800
Staff Dvlp (Trnng, Semnr, Tvl)	73,130
Meetings & Related Travel	84,900
Employee Relations	7,490
Dues, Fees, Permits, Membrshp	89,565
Bank Charges	65,005
Postage Expense	37,950
Property & Liability Insurance	95,245
General Supplies	15,505
Janitorial Supplies	1,200
Small Equipment & Tools	22,150

Proposed Budget 2015/16
Fund: 104
Energy Resources Consolidated

	2015/16 PROPOSED BUDGET
Office/Comp Equip <$5,000	4,245
Safety Equipment	22,000
Building Materials	10,800
Fuel & Oil	64,800
Maintenance - Auto	28,100
Maintenance - Tools & Equip	61,500
Rentals & Leases	71,850
Utilities(Gas, Wtr, Elec, Gar)	6,000
Operating Svc & Supp Total	**853,435**
Public Purpose Program	
PP-Energy Efficiency Programs	375,000
PP-Low Income Assist Programs	588,500
PP-Renewable Resrce & Tech	450,000
PP-Admin Fee	70,680
Public Purpose Program Total	**1,484,180**
COST OF POWER	
Cost of Power - Energy	
TID - Energy Rate	18,630,366
TID - Energy Price Adder	3,656,619
Purchased Power Swaps	1,607,758
Power-Consulting, Fees, Other	208,220
TID Transmission Service	1,920,000
TID - TX Congestion Charge	878,450
TID - Planning Reserve	424,360
Cost of Power - Energy	**27,325,773**
Cost of Power - Environmental	
Greenhouse Gas	378,000
Renewable Portfolio Standard	1,598,900
WAPA - Purchased Power	503,280
Wind Energy Purchase	722,740
Cost of Power - Environmental Total	**3,202,920**
Cost of Power Total	**30,528,693**

MERCED IRRIGATION DISTRICT

Proposed Budget 2015/16
Fund: 104
Energy Resources Consolidated

	2015/16 PROPOSED BUDGET
Other Expenses	
Bond Trustee Fees	8,700
Bond Arbitrage Exp	5,900
Bond Cost of Issuance	850,000
Bad Debt Expense	120,000
Other Expenses Total	**984,600**
Interest Expense	
Interest on Bonds	3,784,110
Interest - Bond Prem/Disc	(85,985)
Interest - Deferred Refunding	215,625
Interest Expense Total	**3,913,750**
Depreciation Expense	
Depreciation Expense	3,125,030
Depreciation Expense Total	**3,125,030**
Amortization Expense	
Amort Exp - Bond Insurance	91,720
Amort Exp - Bond Prem/Disc	55,310
Amortization Expense Total	**147,030**
Other Expenses	
Inter-Fund Rent (Permission Fees)	900,000
Inter-Fund Rent	37,765
Capital Project Veh & Eq Cred	(37,765)
Allocation - G&A Gen Ops	2,119,639
Other Expenses Total	**3,019,639**
TOTAL CASH RELATED EXPENSE	**41,636,542**
EBITDA	**16,547,136**
TOTAL INTEREST, TAXES, DEPREC & AMORT	**7,185,810**
TOTAL EXPENSE	**48,822,352**
CHANGE IN NET POSITION	**9,361,326**

MERCED IRRIGATION DISTRICT
WATER & POWER

Capital Plan
Total Projected Projects
By Department and Project Name

Energy Resources

Priority	Project Name	Total Cost	2015/2016	2016/2017	2017/2018	2018/2019	Beyond 2019	Reimb	Total Net Cost
Carry Over									
0	2014/2015 Carry-Over Projects	$150,000	$150,000				$0	$0	**$150,000**
	Carry Over Total	**$150,000**	**$150,000**				**$0**	**$0**	**$150,000**
Critical									
1	South Transmission Project - 115 kV Non-Reimbursable	$65,000,000	$25,000,000	$30,000,000	$5,000,000	$5,000,000	$0	$0	**$65,000,000**
2	South Transmission Project - 230kV Reimbursable	$65,000,000		$30,000,000	$30,000,000	$5,000,000	($65,000,000)	$65,000,000	**$0**
3	Relocation Projects - Non Reimbursable	$800,000	$200,000	$200,000	$200,000	$200,000	$0	$0	**$800,000**
4	System Reliability - Atwater Feeders	$5,500,000	$2,000,000	$2,000,000			$1,500,000	$0	**$5,500,000**
5	System Reliability - Livingston Feeders	$3,050,000	$550,000		$1,500,000		$1,000,000	$0	**$3,050,000**
6	Unanticipated Projects	$450,000	$450,000				$0	$0	**$450,000**
7	Lyons Distribution Feeders	$4,250,000			$250,000	$3,000,000	$1,000,000	$0	**$4,250,000**
8	Relocation Projects - Reimbursable	$2,150,000			$150,000	$2,000,000	($2,150,000)	$2,150,000	**$0**
9	Atwater Substation	$1,250,000					$1,250,000	$0	**$1,250,000**
	Critical Total	**$147,450,000**	**$28,200,000**	**$62,200,000**	**$37,100,000**	**$15,200,000**	**($62,400,000)**	**$67,150,000**	**$80,300,000**
Fleet									
1	Replacement for Digger Derrick Truck #16826	$330,000	$330,000				$0	$0	**$330,000**
2	Replacement for Small Bucket Truck # 16755	$180,000	$180,000				$0	$0	**$180,000**
3	Replacement for Service Truck # 7769	$65,000	$65,000				$0	$0	**$65,000**
4	Replacement for Service Truck # 7792	$65,000	$65,000				$0	$0	**$65,000**
5	7- Passenger Vehicle	$50,000	$50,000				$0	$0	**$50,000**
6	Used Cable Puller	$35,000	$35,000				$0	$0	**$35,000**
7	Crane Truck	$450,000		$450,000			$0	$0	**$450,000**

MERCED IRRIGATION DISTRICT
WATER & POWER

Capital Plan
Total Projected Projects
By Department and Project Name

Priority	Project Name	Total Cost	2015/2016	2016/2017	2017/2018	2018/2019	Beyond 2019	Reimb	Total Net Cost
8	Bucket Truck with Taller Boom	$475,000			$475,000		$0	$0	**$475,000**
9	Replacement for Line Truck	$275,000					$275,000	$0	**$275,000**
10	Replacements for Service Trucks	$200,000					$200,000	$0	**$200,000**
11	Replacement for Small Bucket Truck	$200,000					$200,000	$0	**$200,000**
12	Service Truck	$195,000					$195,000	$0	**$195,000**
	Fleet Total	**$2,520,000**	**$725,000**	**$450,000**	**$475,000**		**$870,000**	**$0**	**$2,520,000**
ROI									
1	Line Extensions to New Customers/Allowance Projects	$8,600,000	$2,500,000	$1,500,000	$1,500,000	$1,500,000	$1,600,000	$0	**$8,600,000**
	ROI Total	**$8,600,000**	**$2,500,000**	**$1,500,000**	**$1,500,000**	**$1,500,000**	**$1,600,000**	**$0**	**$8,600,000**
Other									
1	Construct new facilities at the Franklin Yard	$3,000,000	$3,000,000				$0	$0	**$3,000,000**
2	EDMS (Electronic Data Management System) "Paperless Office"	$350,000	$350,000				$0	$0	**$350,000**
3	Wireless Network Connection	$45,000	$45,000				$0	$0	**$45,000**
4	Pioneer Substation Upgrade	$3,000,000					$3,000,000	$0	**$3,000,000**
5	Line Extension Allowance Projects/New Svcs	$2,900,000					$2,900,000	$0	**$2,900,000**
6	Line Extensions to New Customers/Allowance Projects	$1,600,000					$1,600,000	$0	**$1,600,000**
7	Relocation Projects - Non Reimbursable	$200,000					$200,000	$0	**$200,000**
	Other Total	**$11,095,000**	**$3,395,000**				**$7,700,000**	**$0**	**$11,095,000**
	Energy Resources	**$169,815,000**	**$34,970,000**	**$64,150,000**	**$39,075,000**	**$16,700,000**	**($52,230,000)**	**$67,150,000**	**$102,665,000**

Approved on March 17, 2015 by Board of Directors

MERCED IRRIGATION DISTRICT

Proposed Budget 2015/16
Fund: 104
Energy Resources 0000 - Sales

	Proposed Budget 2015/16												2015/16 Proposed
	Apr	**May**	**June**	**July**	**Aug**	**Sep**	**Oct**	**Nov**	**Dec**	**Jan**	**Feb**	**Mar**	**BUDGET**
REVENUE DETAIL													
ENERGY REVENUE													
Agriculture Electric Revenue	14,265	40,153	56,028	68,094	67,214	73,202	69,217	25,288	4,180	9,992	4,481	9,546	441,660
Commercial Electric Revenue	1,119,609	1,723,411	1,731,056	1,892,803	1,941,982	1,739,081	1,670,384	1,032,840	1,027,791	969,773	936,202	1,041,338	16,826,270
Industrial Electric Revenue	937,194	976,194	1,051,440	1,108,405	1,112,835	1,123,889	1,040,212	1,013,687	872,325	922,736	864,526	905,077	11,928,520
Municipal Electric Revenue	415,296	627,022	617,239	697,333	696,609	665,288	598,110	409,491	418,898	426,311	394,996	434,942	6,401,535
Residential Electric Revenue	456,977	451,633	962,289	1,297,605	1,313,984	1,334,533	575,959	543,391	748,237	552,070	547,648	491,684	9,276,010
Public Street & Highway Lights	14,597	14,609	14,621	14,634	14,646	14,658	14,670	14,682	14,694	14,707	14,719	14,733	175,970
Agriculture - Demand Charge	5,315	11,745	14,084	13,597	17,657	16,976	14,651	4,205	1,978	4,098	2,462	4,377	111,145
Commercial - Demand Charge	175,770	522,827	447,478	436,784	454,239	437,563	442,919	93,547	163,563	156,564	160,598	167,543	3,659,395
Industrial - Demand Charge	58,452	60,036	171,606	181,933	174,149	180,835	151,458	154,846	55,690	57,652	57,820	57,353	1,361,830
Municipal - Demand Charge	73,433	170,719	167,954	164,355	180,312	185,176	146,886	61,436	59,047	57,680	60,358	62,689	1,390,045
Greenhouse Gas Revenue	28,431	31,864	34,571	37,342	38,257	36,615	32,040	29,260	27,948	27,230	26,588	27,854	378,000
Greenhouse Gas Allowance Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Renewable Portfolio Standard	176,979	198,350	215,202	232,449	238,142	227,921	199,443	182,140	173,973	169,502	165,505	173,389	2,352,995
Power Cost Adjustment	-	(38,470)	(42,708)	(47,039)	(48,462)	(45,882)	(38,694)	(115,006)	(108,080)	(104,641)	(101,241)	(107,861)	(798,082)
Reactive Charge	149	149	149	149	149	149	149	149	149	149	149	151	1,790
Wind Energy Resale	29,338	55,588	57,696	73,242	64,853	79,048	11,753	17,468	15,785	8,338	17,762	20,274	451,145
Electrical Power Factor	745	745	745	745	745	745	745	745	745	745	745	745	8,940
Customer Services Revenue	69,084	69,084	69,084	69,084	69,084	69,084	69,084	69,084	69,084	69,084	69,084	69,086	829,010
Contract Credits	(15,833)	(15,833)	(15,833)	(15,833)	(15,833)	(15,833)	(15,833)	(15,833)	(15,833)	(15,833)	(15,833)	(15,832)	(189,995)
Operational Service Revenue	52,183	55,018	54,037	58,264	59,651	55,841	57,354	52,271	52,698	55,207	51,081	54,130	657,735
System Utilities Revenue	61,600	61,600	61,600	61,600	61,600	61,600	61,600	61,600	61,600	61,600	61,600	61,600	739,200
Other Energy Resrcs Revenue	5,420	5,420	5,420	5,420	5,420	5,420	5,420	5,420	5,420	5,420	5,420	5,420	65,040
Public Purposes Revenue Rec.	-	-	-	-	-	-	-	-	-	-	-	-	-
Energy Revenue Total	**3,679,004**	**5,021,864**	**5,673,758**	**6,350,966**	**6,447,233**	**6,245,909**	**5,107,527**	**3,640,711**	**3,649,892**	**3,448,384**	**3,324,670**	**3,478,238**	**56,068,158**
OTHER REVENUE													
Administrative Fees	7,198	7,198	7,198	7,198	7,198	7,198	7,198	7,198	7,198	7,198	7,198	7,197	86,375
Interest on Customer Accounts	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
Interest/Dividend Revenue	11,199	11,199	11,199	11,199	11,199	11,199	11,199	11,199	11,199	11,199	11,199	11,201	134,390
Interest on Trust Accounts	125	125	125	125	125	125	125	125	125	125	125	125	1,500
Unrealized Gains/Losses on Inv	14,157	14,157	14,157	14,157	14,157	14,157	14,157	14,157	14,157	14,157	14,157	14,158	169,885
Realized Gains/Losses on Inv	1,318	1,318	1,318	1,318	1,318	1,318	1,318	1,318	1,318	1,318	1,318	1,317	15,815
Other Revenue Total	**38,997**	**38,997**	**38,997**	**38,997**	**38,997**	**38,997**	**38,997**	**38,997**	**38,997**	**38,997**	**38,997**	**38,998**	**467,965**
Total Revenue	**3,718,001**	**5,060,861**	**5,712,755**	**6,389,963**	**6,486,230**	**6,284,906**	**5,146,524**	**3,679,708**	**3,688,889**	**3,487,381**	**3,363,667**	**3,517,236**	**56,536,123**
EBITDA	**3,718,001**	**5,060,861**	**5,712,755**	**6,389,963**	**6,486,230**	**6,284,906**	**5,146,524**	**3,679,708**	**3,688,889**	**3,487,381**	**3,363,667**	**3,517,236**	**56,536,123**
CHANGE IN NET POSITION	**3,718,001**	**5,060,861**	**5,712,755**	**6,389,963**	**6,486,230**	**6,284,906**	**5,146,524**	**3,679,708**	**3,688,889**	**3,487,381**	**3,363,667**	**3,517,236**	**56,536,123**

MERCED IRRIGATION DISTRICT

Proposed Budget 2015/16
Fund: 104
Energy Resources 4000 - Administration

	Proposed Budget 2015/16												2015/16 Proposed
	Apr	**May**	**June**	**July**	**Aug**	**Sep**	**Oct**	**Nov**	**Dec**	**Jan**	**Feb**	**Mar**	**BUDGET**
EXPENDITURE DETAIL													
WAGES / EMPLOYEE BENEFITS													
Wages													
Wages - Regular	34,001	38,036	38,036	55,036	38,036	38,036	34,001	34,001	51,001	34,001	34,001	34,004	462,190
Wages - Overtime	97	97	97	146	97	97	97	97	146	97	97	100	1,265
Wages Total	**34,098**	**38,133**	**38,133**	**55,182**	**38,133**	**38,133**	**34,098**	**34,098**	**51,147**	**34,098**	**34,098**	**34,104**	**463,455**
EMPLOYEE BENEFITS													
FICA Tax (Employer)	2,493	2,802	2,802	4,048	2,802	2,802	2,493	2,493	3,739	2,493	2,493	2,495	33,955
Group Health/Life/Other Ins	4,989	4,989	4,989	7,484	4,989	4,989	4,989	4,989	7,484	4,989	4,989	4,991	64,860
Retiree's Insurance	1,075	1,075	1,075	1,613	1,075	1,075	1,075	1,075	1,613	1,075	1,075	1,079	13,980
PERS	6,705	6,705	6,705	10,057	6,705	6,705	6,705	6,705	10,057	6,705	6,705	6,706	87,165
Deferred Comp	357	357	357	357	357	357	357	357	357	357	357	358	4,285
Worker's Comp Insurance	329	329	329	493	329	329	329	329	493	329	329	333	4,280
Other Employee Benefits	1,385	1,344	1,344	2,036	1,344	1,344	1,385	1,385	2,077	1,385	1,385	1,386	17,800
Employee Benefits Total	**17,333**	**17,601**	**17,601**	**26,088**	**17,601**	**17,601**	**17,333**	**17,333**	**25,820**	**17,333**	**17,333**	**17,348**	**226,325**
Wages & Employee Benefits Total	**51,431**	**55,734**	**55,734**	**81,270**	**55,734**	**55,734**	**51,431**	**51,431**	**76,967**	**51,431**	**51,431**	**51,452**	**689,780**
Outside Services													
Outside Services (detail required)	21,698	21,698	21,698	21,698	21,698	21,698	21,698	21,698	21,698	21,698	21,698	21,701	260,375
Legal Services (detail required)	20,417	20,417	20,417	20,417	20,417	20,417	20,417	20,417	20,417	20,417	20,417	20,418	245,005
Temporary Labor	400	400	400	400	400	400	400	400	400	400	400	400	4,800
Outside Services	**42,515**	**42,515**	**42,515**	**42,515**	**42,515**	**42,515**	**42,515**	**42,515**	**42,515**	**42,515**	**42,515**	**42,519**	**510,180**
OPERATING SERVICES/SUPPLIES													
Safety/DOT/Minor WC	25	25	25	25	25	25	25	25	25	25	25	25	300
Recruiting Expense	750	750	750	750	750	750	750	750	750	750	750	750	9,000
Telephone & Data Communication	300	300	300	300	300	300	300	300	300	300	300	300	3,600
Staff Dvlp (Trnng, Semnr, Tvl)	791	391	6,191	441	441	5,191	4,991	1,391	441	441	441	449	21,600
Meetings & Related Travel	2,450	950	1,400	1,400	1,400	1,400	3,600	1,400	3,100	1,400	3,400	3,400	25,300
Employee Relations	100	-	100	100	100	1,500	250	100	100	-	100	-	2,450
Dues, Fees, Permits, Membrshp	4,500	40	40	8,000	500	3,600	16,500	2,600	40	4,000	30,000	280	70,100
Bank Charges	5,417	5,417	5,417	5,417	5,417	5,417	5,417	5,417	5,417	5,417	5,417	5,418	65,005
Postage Expense	3,025	3,025	3,025	3,025	3,025	3,025	3,025	3,025	3,025	3,025	3,025	3,025	36,300
Property & Liability Insurance	7,485	7,485	7,485	7,485	7,485	7,485	7,990	7,990	7,990	7,990	7,990	7,990	92,850
General Supplies	192	192	192	192	192	192	192	192	192	192	192	193	2,305
Office/Comp Equip <$5,000	208	208	208	208	208	208	208	208	208	208	208	207	2,495
Safety Equipment	1,500	-	-	-	-	-	-	-	-	-	-	-	1,500
Fuel & Oil	150	150	150	150	150	150	150	150	150	150	150	150	1,800
Maintenance - Auto	25	25	25	25	25	25	25	25	25	25	25	25	300
Operating Svc & Supp Total	**26,918**	**18,958**	**25,308**	**27,518**	**20,018**	**29,268**	**43,423**	**23,573**	**21,763**	**23,923**	**52,023**	**22,212**	**334,905**
COST OF POWER													
Cost of Power - Energy													
TID - Energy Rate	1,248,914	1,351,984	1,532,455	1,845,105	1,946,987	1,882,199	1,683,892	1,530,086	1,454,075	1,418,595	1,336,910	1,399,164	18,630,366
TID - Energy Price Adder	264,013	296,501	324,582	366,437	378,965	359,735	317,817	285,082	272,421	267,119	254,553	269,394	3,656,619

MERCED IRRIGATION DISTRICT

Proposed Budget 2015/16
Fund: 104
Energy Resources 4000 - Administration

	Proposed Budget 2015/16												2015/16 Proposed
	Apr	**May**	**June**	**July**	**Aug**	**Sep**	**Oct**	**Nov**	**Dec**	**Jan**	**Feb**	**Mar**	**BUDGET**
Purchased Power Swaps	26,628	41,718	24,240	348,072	320,080	284,180	118,800	91,200	101,920	65,000	79,000	106,920	1,607,758
Power-Consulting, Fees, Other	17,352	17,352	17,352	17,352	17,352	17,352	17,352	17,352	17,352	17,352	17,350	17,350	208,220
TID Transmission Service	160,000	160,000	160,000	160,000	160,000	160,000	160,000	160,000	160,000	160,000	160,000	160,000	1,920,000
TID - TX Congestion Charge	65,145	73,300	79,433	86,865	90,178	85,836	76,020	68,131	64,902	63,593	60,583	64,464	878,450
TID - Planning Reserve	35,363	35,363	35,363	35,363	35,363	35,363	35,363	35,363	35,363	35,363	35,363	35,367	424,360
Cost of Power - Energy	**1,817,415**	**1,976,218**	**2,173,425**	**2,859,194**	**2,948,925**	**2,824,665**	**2,409,244**	**2,187,214**	**2,106,033**	**2,027,022**	**1,943,759**	**2,052,659**	**27,325,773**
Cost of Power - Environmental													
Greenhouse Gas	-	-	-	-	-	-	126,000	126,000	126,000	-	-	-	378,000
Renewable Portfolio Standard	119,076	135,043	144,556	156,865	160,906	152,940	136,726	123,927	119,259	117,411	113,028	119,163	1,598,900
WAPA - Purchased Power	41,940	41,940	41,940	41,940	41,940	41,940	41,940	41,940	41,940	41,940	41,940	41,940	503,280
Wind Energy Purchase	60,228	60,228	60,228	60,228	60,228	60,228	60,228	60,228	60,228	60,228	60,228	60,232	722,740
Cost of Power - Environmental Total	**221,244**	**237,211**	**246,724**	**259,033**	**263,074**	**255,108**	**364,894**	**352,095**	**347,427**	**219,579**	**215,196**	**221,335**	**3,202,920**
Cost of Power Total	**2,038,659**	**2,213,429**	**2,420,149**	**3,118,227**	**3,211,999**	**3,079,773**	**2,774,138**	**2,539,309**	**2,453,460**	**2,246,601**	**2,158,955**	**2,273,994**	**30,528,693**
Other Expenses													
Bond Trustee Fees	-	-	-	-	-	-	-	8,700	-	-	-	-	8,700
Bond Arbitrage Exp	-	-	1,700	-	-	-	-	-	4,200	-	-	-	5,900
Bond Cost of Issuance	-	475,000	-	-	-	-	-	-	375,000	-	-	-	850,000
Bad Debt Expense	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	120,000
Other Expenses Total	**10,000**	**485,000**	**11,700**	**10,000**	**10,000**	**10,000**	**10,000**	**18,700**	**389,200**	**10,000**	**10,000**	**10,000**	**984,600**
Interest Expense													
Interest on Bonds	319,143	319,143	319,143	319,143	319,143	319,143	311,542	311,542	311,542	311,542	311,542	311,542	3,784,110
Interest - Bond Prem/Disc	(7,264)	(7,264)	(7,264)	(7,264)	(7,264)	(7,264)	(7,264)	(7,264)	(7,264)	(6,869)	(6,869)	(6,871)	(85,985)
Interest - Deferred Refunding	18,196	18,196	18,196	18,196	18,196	18,196	18,196	18,196	18,196	17,286	17,286	17,289	215,625
Interest Expense Total	**330,075**	**330,075**	**330,075**	**330,075**	**330,075**	**330,075**	**322,474**	**322,474**	**322,474**	**321,959**	**321,959**	**321,960**	**3,913,750**
Depreciation Expense													
Depreciation Expense	260,419	260,419	260,419	260,419	260,419	260,419	260,419	260,419	260,419	260,419	260,419	260,421	3,125,030
Depreciation Expense Total	**260,419**	**260,419**	**260,419**	**260,419**	**260,419**	**260,419**	**260,419**	**260,419**	**260,419**	**260,419**	**260,419**	**260,421**	**3,125,030**
Amortization Expense													
Amort Exp - Bond Insurance	7,755	7,755	7,755	7,755	7,755	7,755	7,755	7,755	7,755	7,308	7,308	7,309	91,720
Amort Exp - Bond Prem/Disc	4,662	4,662	4,662	4,662	4,662	4,662	4,662	4,662	4,662	4,450	4,451	4,451	55,310
Amortization Expense Total	**12,417**	**12,417**	**12,417**	**12,417**	**12,417**	**12,417**	**12,417**	**12,417**	**12,417**	**11,758**	**11,759**	**11,760**	**147,030**
Other Expenses													
Inter-Fund Rent (Permission Fees)	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	900,000
Inter-Fund Rent	3,147	3,147	3,147	3,147	3,147	3,147	3,147	3,147	3,147	3,147	3,147	3,148	37,765
Allocation - G&A Gen Ops	181,779	160,085	173,953	227,363	162,149	163,342	162,010	161,446	233,620	163,830	161,656	168,406	2,119,639
Other Expenses Total	**259,926**	**238,232**	**252,100**	**305,510**	**240,296**	**241,489**	**240,157**	**239,593**	**311,767**	**241,977**	**239,803**	**246,554**	**3,057,404**

MERCED IRRIGATION DISTRICT

Proposed Budget 2015/16
Fund: 104
Energy Resources 4000 - Administration

	Proposed Budget 2015/16												2015/16 Proposed
	Apr	May	June	July	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	BUDGET
TOTAL CASH RELATED EXPENSE	2,429,449	3,053,868	2,807,506	3,585,040	3,580,562	3,458,779	3,161,664	2,915,121	3,295,672	2,616,447	2,554,727	2,646,731	36,105,562
EBITDA	(2,429,449)	(3,053,868)	(2,807,506)	(3,585,040)	(3,580,562)	(3,458,779)	(3,161,664)	(2,915,121)	(3,295,672)	(2,616,447)	(2,554,727)	(2,646,731)	(36,105,562)
TOTAL INTEREST, TAXES, DEPREC & AMORT	602,911	602,911	602,911	602,911	602,911	602,911	595,310	595,310	595,310	594,136	594,137	594,141	7,185,810
TOTAL EXPENSE	3,032,360	3,656,779	3,410,417	4,187,951	4,183,473	4,061,690	3,756,974	3,510,431	3,890,982	3,210,583	3,148,864	3,240,872	43,291,372
CHANGE IN NET POSITION	(3,032,360)	(3,656,779)	(3,410,417)	(4,187,951)	(4,183,473)	(4,061,690)	(3,756,974)	(3,510,431)	(3,890,982)	(3,210,583)	(3,148,864)	(3,240,872)	(43,291,372)

MERCED IRRIGATION DISTRICT

Proposed Budget 2015/16
Fund: 104
Energy Resources 4020 - Public Purpose

	Proposed Budget 2015/16												2015/16 Proposed
	Apr	**May**	**June**	**July**	**Aug**	**Sep**	**Oct**	**Nov**	**Dec**	**Jan**	**Feb**	**Mar**	**BUDGET**
REVENUE DETAIL													
ENERGY REVENUE													
Public Purposes Revenue Rec.	121,333	128,983	150,558	210,148	182,558	139,833	142,307	116,302	116,577	116,502	111,154	111,300	1,647,555
Energy Revenue Total	**121,333**	**128,983**	**150,558**	**210,148**	**182,558**	**139,833**	**142,307**	**116,302**	**116,577**	**116,502**	**111,154**	**111,300**	**1,647,555**
Total Revenue	**121,333**	**128,983**	**150,558**	**210,148**	**182,558**	**139,833**	**142,307**	**116,302**	**116,577**	**116,502**	**111,154**	**111,300**	**1,647,555**
EXPENDITURE DETAIL													
WAGES / EMPLOYEE BENEFITS													
Wages													
Wages - Regular	5,987	5,987	5,987	8,980	5,987	5,987	5,987	5,987	8,980	5,987	5,987	5,987	77,830
Wages Total	**5,987**	**5,987**	**5,987**	**8,980**	**5,987**	**5,987**	**5,987**	**5,987**	**8,980**	**5,987**	**5,987**	**5,987**	**77,830**
EMPLOYEE BENEFITS													
FICA Tax (Employer)	458	458	458	687	458	458	458	458	687	458	458	459	5,955
Group Health/Life/Other Ins	881	881	881	1,321	881	881	881	881	1,321	881	881	884	11,455
Retiree's Insurance	198	198	198	297	198	198	198	198	297	198	198	199	2,575
PERS	1,237	1,237	1,237	1,855	1,237	1,237	1,237	1,237	1,855	1,237	1,237	1,237	16,080
Deferred Comp	150	150	150	150	150	150	150	150	150	150	150	150	1,800
Worker's Comp Insurance	61	61	61	92	61	61	61	61	92	61	61	62	795
Other Employee Benefits	660	660	660	990	660	660	660	660	990	660	660	660	8,580
Employee Benefits Total	**3,645**	**3,645**	**3,645**	**5,392**	**3,645**	**3,645**	**3,645**	**3,645**	**5,392**	**3,645**	**3,645**	**3,651**	**47,240**
Wages & Employee Benefits Total	**9,632**	**9,632**	**9,632**	**14,372**	**9,632**	**9,632**	**9,632**	**9,632**	**14,372**	**9,632**	**9,632**	**9,638**	**125,070**
Outside Services													
Outside Services (detail required)	10,000	-	10,000	-	10,000	-	10,000	-	-	-	-	-	40,000
Outside Services	**10,000**	**-**	**10,000**	**-**	**10,000**	**-**	**10,000**	**-**	**-**	**-**	**-**	**-**	**40,000**
OPERATING SERVICES/SUPPLIES													
Advertising (detail required)	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 Dvlp (Trnng, Semnr, Tvl)	-	850	-	150	1,500	700	3,830	150	-	150	-	150	7,480
Meetings & Related Travel	100	100	100	100	100	100	100	100	100	100	100	100	1,200
Employee Relations	-	-	125	-	125	-	125	-	125	-	-	-	500
Dues, Fees, Permits, Membrshp	-	-	-	165	1,500	-	1,500	-	-	-	-	-	3,165
Postage Expense	-	-	300	-	300	-	-	-	300	-	-	-	900
Property & Liability Insurance	190	190	190	190	190	190	209	209	209	209	209	210	2,395
General Supplies	50	50	50	50	50	50	50	50	50	50	50	50	600
Operating Svc & Supp Total	**1,140**	**12,790**	**1,365**	**1,455**	**19,365**	**6,640**	**8,114**	**1,109**	**1,384**	**1,309**	**959**	**1,110**	**56,740**

MERCED IRRIGATION DISTRICT

Proposed Budget 2015/16

Fund: 104

Energy Resources 4020 - Public Purpose

	Proposed Budget 2015/16												2015/16 Proposed
	Apr	May	June	July	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 Resrce & 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	4,937	70,680
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**	**103,687**	**1,484,180**
TOTAL CASH RELATED EXPENSE	**124,460**	**132,410**	**155,135**	**222,940**	**187,835**	**144,110**	**146,134**	**119,679**	**124,694**	**119,879**	**114,279**	**114,435**	**1,705,990**
EBITDA	**(3,127)**	**(3,427)**	**(4,577)**	**(12,792)**	**(5,277)**	**(4,277)**	**(3,827)**	**(3,377)**	**(8,117)**	**(3,377)**	**(3,125)**	**(3,135)**	**(58,435)**
TOTAL EXPENSE	**124,460**	**132,410**	**155,135**	**222,940**	**187,835**	**144,110**	**146,134**	**119,679**	**124,694**	**119,879**	**114,279**	**114,435**	**1,705,990**
CHANGE IN NET POSITION	**(3,127)**	**(3,427)**	**(4,577)**	**(12,792)**	**(5,277)**	**(4,277)**	**(3,827)**	**(3,377)**	**(8,117)**	**(3,377)**	**(3,125)**	**(3,135)**	**(58,435)**

MERCED IRRIGATION DISTRICT

Proposed Budget 2015/16
Fund: 104
Energy Resources 4050 - Engineering

	Proposed Budget 2015/16												2015/16 Proposed
	Apr	**May**	**June**	**July**	**Aug**	**Sep**	**Oct**	**Nov**	**Dec**	**Jan**	**Feb**	**Mar**	**BUDGET**
EXPENDITURE DETAIL													
WAGES / EMPLOYEE BENEFITS													
Wages													
Wages - Regular	46,400	46,400	46,400	69,599	46,400	46,400	46,400	46,400	69,599	46,400	46,400	46,397	603,195
Wages - Overtime	1,708	1,708	1,708	2,561	1,708	1,708	1,708	1,708	2,561	1,708	1,708	1,701	22,195
Wages Total	**48,108**	**48,108**	**48,108**	**72,160**	**48,108**	**48,108**	**48,108**	**48,108**	**72,160**	**48,108**	**48,108**	**48,098**	**625,390**
EMPLOYEE BENEFITS													
FICA Tax (Employer)	3,680	3,680	3,680	5,520	3,680	3,680	3,680	3,680	5,520	3,680	3,680	3,680	47,840
Group Health/Life/Other Ins	12,841	12,841	12,841	19,261	12,841	12,841	12,841	12,841	19,261	12,841	12,841	12,841	166,932
Retiree's Insurance	1,588	1,588	1,588	2,382	1,588	1,588	1,588	1,588	2,382	1,588	1,588	1,588	20,644
PERS	7,938	7,938	7,938	11,907	7,938	7,938	7,938	7,938	11,907	7,938	7,938	7,938	103,194
Deferred Comp	155	155	155	155	155	155	155	155	155	155	155	155	1,860
Unemployment Benefits	-	-	3,655	-	-	3,655	-	-	3,655	-	-	3,655	14,620
Worker's Comp Insurance	486	486	486	730	486	486	486	486	730	486	486	486	6,320
Other Employee Benefits	462	462	462	692	462	462	462	462	692	462	462	463	6,005
Employee Benefits Total	**27,150**	**27,150**	**30,805**	**40,647**	**27,150**	**30,805**	**27,150**	**27,150**	**44,302**	**27,150**	**27,150**	**30,806**	**367,415**
Wages & Employee Benefits Total	**75,258**	**75,258**	**78,913**	**112,807**	**75,258**	**78,913**	**75,258**	**75,258**	**116,462**	**75,258**	**75,258**	**78,904**	**992,805**
Outside Services													
Outside Services (detail required)	833	833	833	833	833	833	833	833	833	833	833	833	10,000
Temporary Labor	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
Outside Services	**1,833**	**1,833**	**1,833**	**1,833**	**1,833**	**1,833**	**1,833**	**1,833**	**1,833**	**1,833**	**1,833**	**1,833**	**22,000**
OPERATING SERVICES/SUPPLIES													
Safety/DOT/Minor WC	200	200	200	200	200	200	200	200	200	200	200	200	2,400
Recruiting Expense	333	333	333	333	333	333	333	333	333	333	333	337	4,000
Telephone & Data Communication	750	750	750	750	750	750	750	750	750	750	750	750	9,000
Staff Dvlp (Trnng, Semnr, Tvl)	100	9,300	8,450	2,550	100	1,550	100	1,600	-	100	-	100	23,950
Meetings & Related Travel	1,240	1,200	1,240	1,200	1,240	1,200	4,000	1,200	1,240	1,200	1,240	1,200	17,400
Employee Relations	100	100	120	-	100	500	300	120	100	100	100	-	1,640
Dues, Fees, Permits, Membrshp	800	-	-	-	-	-	-	-	-	-	-	-	800
Postage Expense	25	25	25	25	25	25	25	25	25	25	25	25	300
General Supplies	167	167	167	167	167	167	167	167	167	167	167	167	2,000
Small Equipment & Tools	13	13	13	13	13	13	13	13	13	13	13	13	150
Office/Comp Equip <$5,000	-	250	-	-	-	-	-	250	-	-	-	-	500
Safety Equipment	42	42	42	42	42	42	42	42	42	42	42	42	500
Building Materials	-	-	1,000	-	-	-	-	-	-	-	-	-	1,000
Fuel & Oil	250	250	250	250	250	250	250	250	250	250	250	250	3,000
Maintenance - Auto	250	250	250	250	250	250	250	250	250	250	250	250	3,000
Operating Svc & Supp Total	**4,269**	**12,879**	**12,839**	**5,779**	**3,469**	**5,279**	**6,429**	**5,199**	**3,369**	**3,429**	**3,369**	**3,333**	**69,640**

MERCED IRRIGATION DISTRICT

Proposed Budget 2015/16
Fund: 104
Energy Resources 4050 - Engineering

	Proposed Budget 2015/16												2015/16 Proposed
	Apr	May	June	July	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	BUDGET
TOTAL CASH RELATED EXPENSE	81,360	89,970	93,585	120,419	80,560	86,025	83,520	82,290	121,664	80,520	80,460	84,070	1,084,445
EBITDA	(81,360)	(89,970)	(93,585)	(120,419)	(80,560)	(86,025)	(83,520)	(82,290)	(121,664)	(80,520)	(80,460)	(84,070)	(1,084,445)
TOTAL EXPENSE	81,360	89,970	93,585	120,419	80,560	86,025	83,520	82,290	121,664	80,520	80,460	84,070	1,084,445
CHANGE IN NET POSITION	(81,360)	(89,970)	(93,585)	(120,419)	(80,560)	(86,025)	(83,520)	(82,290)	(121,664)	(80,520)	(80,460)	(84,070)	(1,084,445)

MERCED IRRIGATION DISTRICT

Proposed Budget 2015/16
Fund: 104
Energy Resources 4300 - Power Distribution

	Proposed Budget 2015/16												2015/16 Proposed
	Apr	**May**	**June**	**July**	**Aug**	**Sep**	**Oct**	**Nov**	**Dec**	**Jan**	**Feb**	**Mar**	**BUDGET**
EXPENDITURE DETAIL													
WAGES / EMPLOYEE BENEFITS													
Wages													
Wages - Regular	100,486	100,486	100,486	150,729	100,486	100,486	100,486	100,486	150,729	100,486	100,486	100,488	1,306,320
Wages - Overtime	10,049	10,049	10,049	15,073	10,049	10,049	10,049	10,049	15,073	10,049	10,049	10,053	130,640
Wages Total	**110,535**	**110,535**	**110,535**	**165,802**	**110,535**	**110,535**	**110,535**	**110,535**	**165,802**	**110,535**	**110,535**	**110,541**	**1,436,960**
EMPLOYEE BENEFITS													
FICA Tax (Employer)	8,457	8,457	8,457	12,685	8,457	8,457	8,457	8,457	12,685	8,457	8,457	8,457	109,940
Group Health/Life/Other Ins	21,302	21,302	21,302	31,953	21,302	21,302	21,302	21,302	31,953	21,302	21,302	21,306	276,930
Retiree's Insurance	3,648	3,648	3,648	5,472	3,648	3,648	3,648	3,648	5,472	3,648	3,648	3,649	47,425
PERS	16,807	16,807	16,807	25,210	16,807	16,807	16,807	16,807	25,210	16,807	16,807	16,807	218,490
Deferred Comp	991	991	991	991	991	991	991	991	991	991	991	994	11,895
Worker's Comp Insurance	4,131	4,131	4,131	6,196	4,131	4,131	4,131	4,131	6,196	4,131	4,131	4,134	53,705
Other Employee Benefits	10,301	10,301	10,301	15,451	10,301	10,301	10,301	10,301	15,451	10,301	10,301	10,304	133,915
Employee Benefits Total	**65,637**	**65,637**	**65,637**	**97,958**	**65,637**	**65,637**	**65,637**	**65,637**	**97,958**	**65,637**	**65,637**	**65,651**	**852,300**
Wages & Employee Benefits Total	**176,172**	**176,172**	**176,172**	**263,760**	**176,172**	**176,172**	**176,172**	**176,172**	**263,760**	**176,172**	**176,172**	**176,192**	**2,289,260**
Outside Services													
Outside Services (detail required)	8,075	8,075	8,075	8,075	8,075	8,075	8,075	8,075	8,075	8,075	8,075	8,075	96,900
Outside Services	**8,075**	**8,075**	**8,075**	**8,075**	**8,075**	**8,075**	**8,075**	**8,075**	**8,075**	**8,075**	**8,075**	**8,075**	**96,900**
OPERATING SERVICES/SUPPLIES													
Safety/DOT/Minor WC	100	100	100	100	100	100	100	100	100	100	100	100	1,200
Telephone & Data Communication	1,833	1,833	1,833	1,833	1,833	1,833	1,833	1,833	1,833	1,833	1,833	1,833	22,000
Staff Dvlp (Trnng, Semnr, Tvl)	-	3,000	2,600	-	3,100	4,700	-	-	2,000	-	-	4,700	20,100
Meetings & Related Travel	2,850	2,600	2,850	2,850	2,850	2,600	2,850	9,900	2,850	2,850	2,850	3,100	41,000
Employee Relations	-	100	200	100	100	1,000	1,000	200	-	100	-	100	2,900
Dues, Fees, Permits, Membrshp	-	1,736	-	1,736	-	1,736	-	1,736	1,800	720	4,300	1,736	15,500
Postage Expense	38	38	38	38	38	38	38	38	38	38	38	32	450
General Supplies	883	883	883	883	883	883	883	883	883	883	883	883	10,600
Janitorial Supplies	100	100	100	100	100	100	100	100	100	100	100	100	1,200
Small Equipment & Tools	1,833	1,833	1,833	1,833	1,833	1,833	1,833	1,833	1,833	1,833	1,833	1,833	22,000
Office/Comp Equip <$5,000	-	250	-	250	-	250	-	250	-	250	-	-	1,250
Safety Equipment	1,667	1,667	1,667	1,667	1,667	1,667	1,667	1,667	1,667	1,667	1,667	1,667	20,000
Building Materials	817	817	817	817	817	817	817	817	817	817	817	817	9,800
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	2,067	2,067	2,067	2,067	2,067	2,067	2,067	2,067	2,067	2,067	2,067	2,067	24,800
Maintenance - Tools & Equip	5,125	5,125	5,125	5,125	5,125	5,125	5,125	5,125	5,125	5,125	5,125	5,125	61,500
Rentals & Leases	7,550	7,550	7,550	7,550	7,550	7,550	7,550	7,550	7,550	1,300	1,300	1,300	71,850
Utilities(Gas, Wtr, Elec, Gar)	500	500	500	500	500	500	500	500	500	500	500	500	6,000
Operating Svc & Supp Total	**30,363**	**35,199**	**33,163**	**32,449**	**33,563**	**37,799**	**31,363**	**39,599**	**34,163**	**25,183**	**28,413**	**30,893**	**392,150**
Other Expenses													
Capital Project Veh & Eq Cred	(3,147)	(3,147)	(3,147)	(3,147)	(3,147)	(3,147)	(3,147)	(3,147)	(3,147)	(3,147)	(3,147)	(3,148)	(37,765)
Other Expenses Total	**(3,147)**	**(3,147)**	**(3,147)**	**(3,147)**	**(3,147)**	**(3,147)**	**(3,147)**	**(3,147)**	**(3,147)**	**(3,147)**	**(3,147)**	**(3,148)**	**(37,765)**

MERCED IRRIGATION DISTRICT

Proposed Budget 2015/16

Fund: 104

Energy Resources 4300 - Power Distribution

	Proposed Budget 2015/16												2015/16 Proposed
	Apr	May	June	July	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	BUDGET
TOTAL CASH RELATED EXPENSE	211,463	216,299	214,263	301,137	214,663	218,899	212,463	220,699	302,851	206,283	209,513	212,012	2,740,545
EBITDA	(211,463)	(216,299)	(214,263)	(301,137)	(214,663)	(218,899)	(212,463)	(220,699)	(302,851)	(206,283)	(209,513)	(212,012)	(2,740,545)
TOTAL EXPENSE	211,463	216,299	214,263	301,137	214,663	218,899	212,463	220,699	302,851	206,283	209,513	212,012	2,740,545
CHANGE IN NET POSITION	(211,463)	(216,299)	(214,263)	(301,137)	(214,663)	(218,899)	(212,463)	(220,699)	(302,851)	(206,283)	(209,513)	(212,012)	(2,740,545)

Drainage District

MERCED IRRIGATION DISTRICT

Proposed Budget 2015/16
Fund: 105
Drainage Districts Consolidated

	2015/16 PROPOSED BUDGET
REVENUE DETAIL	
STORM DRAIN REVENUE	
Hook-Up Fees	6,000
Storm Drain Revenue Total	**6,000**
OTHER REVENUE	
Taxes - Other	6,205
Assessment Fees	338,030
Other Revenue Total	**344,235**
Total Revenue	**350,235**
EXPENDITURE DETAIL	
Outside Services	
Legal Services (detail required)	50,000
Outside Services	**50,000**
OPERATING SERVICES/SUPPLIES	
Dues, Fees, Permits, Membrshp	900
Property & Liability Insurance	90
Chemicals/Pesticides	7,000
Utilities(Gas, Wtr, Elec, Gar)	500
Operating Svc & Supp Total	**8,490**
Depreciation Expense	
Depreciation Expense	49,300
Depreciation Expense Total	**49,300**
Other Expenses	
Inter-Fund Labor	12,760
Inter-Fund Overhead	5,100
Inter-Fund Veh & Equip	12,565

MERCED IRRIGATION DISTRICT

Proposed Budget 2015/16

Fund: 105

Drainage Districts Consolidated

	2015/16 PROPOSED BUDGET
Inter-Fund Admin Fee	5,190
Allocation - G&A Gen Ops	191,637
Other Expenses Total	**227,252**
TOTAL CASH RELATED EXPENSE	**285,742**
EBITDA	**64,493**
TOTAL INTEREST, TAXES, DEPREC & AMORT	**49,300**
TOTAL EXPENSE	**335,042**
CHANGE IN NET POSITION	**15,193**

MERCED IRRIGATION DISTRICT

Proposed Budget 2015/16
Fund: 105
Drainage Districts 0000 - Sales

	Proposed Budget 2015/16												2015/16 Proposed
	Apr	**May**	**June**	**July**	**Aug**	**Sep**	**Oct**	**Nov**	**Dec**	**Jan**	**Feb**	**Mar**	**BUDGET**
REVENUE DETAIL													
STORM DRAIN REVENUE													
Hook-Up Fees	500	500	500	500	500	500	500	500	500	500	500	500	6,000
Storm Drain Revenue Total	**500**	**500**	**500**	**500**	**500**	**500**	**500**	**500**	**500**	**500**	**500**	**500**	**6,000**
OTHER REVENUE													
Taxes - Other	517	517	517	517	517	517	517	517	517	517	517	518	6,205
Assessment Fees	28,169	28,169	28,169	28,169	28,169	28,169	28,169	28,169	28,169	28,169	28,170	28,170	338,030
Other Revenue Total	**28,686**	**28,686**	**28,686**	**28,686**	**28,686**	**28,686**	**28,686**	**28,686**	**28,686**	**28,686**	**28,687**	**28,688**	**344,235**
Total Revenue	**29,186**	**29,186**	**29,186**	**29,186**	**29,186**	**29,186**	**29,186**	**29,186**	**29,186**	**29,186**	**29,187**	**29,188**	**350,235**
EBITDA	**29,186**	**29,186**	**29,186**	**29,186**	**29,186**	**29,186**	**29,186**	**29,186**	**29,186**	**29,186**	**29,187**	**29,188**	**350,235**
CHANGE IN NET POSITION	**29,186**	**29,186**	**29,186**	**29,186**	**29,186**	**29,186**	**29,186**	**29,186**	**29,186**	**29,186**	**29,187**	**29,188**	**350,235**

MERCED IRRIGATION DISTRICT

Proposed Budget 2015/16
Fund: 105
Drainage Districts 5100 - Administration

	Proposed Budget 2015/16												2015/16 Proposed
	Apr	**May**	**June**	**July**	**Aug**	**Sep**	**Oct**	**Nov**	**Dec**	**Jan**	**Feb**	**Mar**	**BUDGET**
EXPENDITURE DETAIL													
Outside Services													
Legal Services (detail required)	4,167	4,167	4,167	4,167	4,167	4,167	4,167	4,167	4,166	4,166	4,166	4,166	50,000
Outside Services	**4,167**	**4,167**	**4,167**	**4,167**	**4,167**	**4,167**	**4,167**	**4,167**	**4,166**	**4,166**	**4,166**	**4,166**	**50,000**
OPERATING SERVICES/SUPPLIES													
Dues, Fees, Permits, Membrshp	75	75	75	75	75	75	75	75	75	75	75	75	900
Property & Liability Insurance	7	7	7	7	7	7	7	7	7	7	10	10	90
Chemicals/Pesticides	583	583	583	583	583	583	583	583	583	583	583	587	7,000
Utilities(Gas, Wtr, Elec, Gar)	42	42	42	42	42	42	42	42	42	42	40	40	500
Operating Svc & Supp Total	**707**	**707**	**707**	**707**	**707**	**707**	**707**	**707**	**707**	**707**	**708**	**712**	**8,490**
Depreciation Expense													
Depreciation Expense	4,108	4,108	4,108	4,108	4,108	4,108	4,108	4,108	4,109	4,109	4,109	4,109	49,300
Depreciation Expense Total	**4,108**	**4,108**	**4,108**	**4,108**	**4,108**	**4,108**	**4,108**	**4,108**	**4,109**	**4,109**	**4,109**	**4,109**	**49,300**
Other Expenses													
Inter-Fund Labor	1,063	1,063	1,063	1,063	1,063	1,063	1,063	1,063	1,064	1,064	1,064	1,064	12,760
Inter-Fund Overhead	425	425	425	425	425	425	425	425	425	425	425	425	5,100
Inter-Fund Veh & Equip	1,047	1,047	1,047	1,047	1,047	1,047	1,047	1,047	1,047	1,047	1,047	1,048	12,565
Inter-Fund Admin Fee	433	433	433	433	433	433	432	432	432	432	432	432	5,190
Allocation - G&A Gen Ops	17,300	14,368	16,154	19,920	14,647	14,716	14,488	14,547	20,645	14,874	14,579	15,399	191,637
Other Expenses Total	**20,268**	**17,336**	**19,122**	**22,888**	**17,615**	**17,684**	**17,455**	**17,514**	**23,613**	**17,842**	**17,547**	**18,368**	**227,252**
TOTAL CASH RELATED EXPENSE	**25,142**	**22,210**	**23,996**	**27,762**	**22,489**	**22,558**	**22,329**	**22,388**	**28,486**	**22,715**	**22,421**	**23,246**	**285,742**
EBITDA	**(25,142)**	**(22,210)**	**(23,996)**	**(27,762)**	**(22,489)**	**(22,558)**	**(22,329)**	**(22,388)**	**(28,486)**	**(22,715)**	**(22,421)**	**(23,246)**	**(285,742)**
TOTAL INTEREST, TAXES, DEPREC & AMORT	**4,108**	**4,108**	**4,108**	**4,108**	**4,108**	**4,108**	**4,108**	**4,108**	**4,109**	**4,109**	**4,109**	**4,109**	**49,300**
TOTAL EXPENSE	**29,250**	**26,318**	**28,104**	**31,870**	**26,597**	**26,666**	**26,437**	**26,496**	**32,595**	**26,824**	**26,530**	**27,355**	**335,042**
CHANGE IN NET POSITION	**(29,250)**	**(26,318)**	**(28,104)**	**(31,870)**	**(26,597)**	**(26,666)**	**(26,437)**	**(26,496)**	**(32,595)**	**(26,824)**	**(26,530)**	**(27,355)**	**(335,042)**

Approved on March 17, 2015 by Board of Directors

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Merced Falls

Merced Irrigation District
Merced Falls Project
Budget Assumptions

Budget Assumptions

The Merced Falls Project ownership is estimated to transition from PG&E to the District on January 1, 2016, which means that the first nine months of the 2015/16 Approved Budget year are the responsibility of PG&E, while the remaining three months (January, February, and March) of the 2015/16 fiscal year will be the responsibility of the District. The Merced Falls project will be treated as a standalone department, but will be an Energy Resources asset. As such, the Merced Falls project will either need financial support from Energy Resources in years where a shortfall occurs, or will be able to provide cash support to Energy Resources in those years in which a cash surplus is generated and all reserve requirements are met.

The 2015/16 Approved Budget will be the first year the Merced Falls Project will be incorporated into the full District budget.

Revenue

- The account Energy Revenue is where the revenue generated from the Merced Falls facility is recorded after the transition from PG&E, and is the revenue generated by selling the electricity generated from the plant
- The account Capacity Revenue will track revenue generated from the capacity of the project and only reflects revenue during the last three months of the fiscal year, which is January 2016 through March 2016
- The account RPS Revenue is where the Renewable Portfolio Standard revenue will be recorded once Merced Falls transitions to the District in the last three month of the fiscal year, which is January 2016 through March 2016

Expenses

- Until the facility transitions to the District, PG&E will be providing for the maintenance of the facility
- As required by our existing contractual relationship, the District Hydroelectric staff will continue to operate the facility and perform minor maintenance
- Salaries and Benefits
    - Includes 25% of Hydroelectric operation staff salaries and benefits and 10% of Hydroelectric administration staff salaries and benefits budgeted towards Merced Falls

Summary Cash Usage Projection

This section contains a brief summary of cash reserve projection. As you will see by the following analysis the Merced Falls Project will generate a negative cash flow and help will be needed to offset the shortfall from the Energy Resources. Please note that these figures are for the three month period after the transition from PG&E, which begins on January 1, 2016 and ends on March 31, 2016.

Cash Reserve Prelim Projection 2015/16

Total Merced Falls Cash Reserve Balance 3/31/2015	$	-
2015/16 Approved Budget Revenue	$	45,820
2015/16 Approved Budget Expense Less Depreciation and Interest		(260,760)
Net Cash Used in Operations		(214,940)
2015/16 Capital Projects		(85,500)
Debt Service		
Projected 2015/16 Cash Surplus (Deficit) after capital project and operations	$	(300,440)
Debt Service		-
Total Merced Falls Cash Balance 3/31/2016	$	(300,440)

MERCED IRRIGATION DISTRICT

Proposed Budget 2015/16
Fund: 106
Merced Falls Consolidated

	2015/16 PROPOSED BUDGET
REVENUE DETAIL	
MERCED FALLS REVENUE	
Energy Revenue - Merced Falls	31,795
Capacity Revenue - Merced Falls	3,425
RPS Revenue - Merced Falls	10,600
Merced Falls Revenue	**45,820**
Total Revenue	**45,820**
EXPENDITURE DETAIL	
WAGES / EMPLOYEE BENEFITS	
Wages	
Wages - Regular	141,380
Wages - Overtime	1,940
Wages Total	**143,320**
EMPLOYEE BENEFITS	
FICA Tax (Employer)	10,965
Group Health/Life/Other Ins	24,870
Retiree's Insurance	4,710
PERS	26,665
Worker's Comp Insurance	1,630
Other Employee Benefits	600
Employee Benefits Total	**69,440**
Wages & Employee Benefits Total	**212,760**
Outside Services	
Outside Services (detail required)	10,000
Legal Services (detail required)	5,000
GRID Management Charges	10,000
Outside Services	**25,000**
OPERATING SERVICES/SUPPLIES	
Dues, Fees, Permits, Membrshp	10,000
Property & Liability Insurance	3,000

MERCED IRRIGATION DISTRICT

Proposed Budget 2015/16

Fund: 106

Merced Falls Consolidated

	2015/16 PROPOSED BUDGET
General Supplies	5,000
Safety Equipment	5,000
Operating Svc & Supp Total	**23,000**
TOTAL CASH RELATED EXPENSE	**260,760**
EBITDA	**(214,940)**
TOTAL EXPENSE	**260,760**
CHANGE IN NET POSITION	**(214,940)**

MERCED IRRIGATION DISTRICT
WATER & POWER

Capital Plan
Total Projected Projects
By Department and Project Name

Merced Falls

Priority	Project Name	Total Cost	2015/2016	2016/2017	2017/2018	2018/2019	Beyond 2019	Reimb	Total Net Cost
Critical									
1	Merced Falls Powerhouse Communications	$5,500	$5,500				$0	$0	**$5,500**
2	Merced Falls SCADA	$80,000	$80,000				$0	$0	**$80,000**
	Critical Total	**$85,500**	**$85,500**				**$0**	**$0**	**$85,500**
	Merced Falls	**$85,500**	**$85,500**				**$0**	**$0**	**$85,500**

MERCED IRRIGATION DISTRICT

Proposed Budget 2015/16

Fund: 106

Merced Falls 0000 - Sales

	Proposed Budget 2015/16												2015/16 Proposed
	Apr	**May**	**June**	**July**	**Aug**	**Sep**	**Oct**	**Nov**	**Dec**	**Jan**	**Feb**	**Mar**	**BUDGET**
REVENUE DETAIL													
MERCED FALLS REVENUE													
Energy Revenue	-	-	-	-	-	-	-	-	-	12,768	19,027	-	31,795
Capacity Revenue	-	-	-	-	-	-	-	-	-	825	2,600	-	3,425
RPS Revenue	-	-	-	-	-	-	-	-	-	4,256	6,344	-	10,600
Merced Falls Revenue	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**17,849**	**27,971**	**-**	**45,820**
Total Revenue	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**17,849**	**27,971**	**-**	**45,820**
TOTAL CASH RELATED EXPENSE	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
EBITDA	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**17,849**	**27,971**	**-**	**45,820**
CHANGE IN NET POSITION	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**17,849**	**27,971**	**-**	**45,820**

Approved on March 17, 2015 by Board of Directors

MERCED IRRIGATION DISTRICT

Proposed Budget 2015/16
Fund: 106
Merced Falls 6000 - Administration

	Proposed Budget 2015/16												2015/16 Proposed
	Apr	**May**	**June**	**July**	**Aug**	**Sep**	**Oct**	**Nov**	**Dec**	**Jan**	**Feb**	**Mar**	**BUDGET**
EXPENDITURE DETAIL													
WAGES / EMPLOYEE BENEFITS													
Wages													
Wages - Regular	1,582	1,582	1,582	2,374	1,582	1,582	1,582	1,582	2,374	1,582	1,582	1,584	20,570
Wages Total	**1,582**	**1,582**	**1,582**	**2,374**	**1,582**	**1,582**	**1,582**	**1,582**	**2,374**	**1,582**	**1,582**	**1,584**	**20,570**
EMPLOYEE BENEFITS													
FICA Tax (Employer)	121	121	121	182	121	121	121	121	182	121	121	122	1,575
Group Health/Life/Other Ins	279	279	279	418	279	279	279	279	418	279	279	283	3,630
Retiree's Insurance	51	51	51	77	51	51	51	51	77	51	51	52	665
PERS	328	328	328	492	328	328	328	328	492	328	328	329	4,265
Worker's Comp Insurance	16	16	16	24	16	16	16	16	24	16	16	18	210
Other Employee Benefits	46	46	46	69	46	46	46	46	69	46	46	48	600
Employee Benefits Total	**841**	**841**	**841**	**1,262**	**841**	**841**	**841**	**841**	**1,262**	**841**	**841**	**852**	**10,945**
Wages & Employee Benefits Total	**2,423**	**2,423**	**2,423**	**3,636**	**2,423**	**2,423**	**2,423**	**2,423**	**3,636**	**2,423**	**2,423**	**2,436**	**31,515**
Outside Services													
Legal Services (detail required)	416	416	416	416	416	416	416	416	416	416	415	425	5,000
GRID Management Charges	-	-	-	-	-	-	-	-	-	5,000	5,000	-	10,000
Outside Services	**416**	**416**	**416**	**416**	**416**	**416**	**416**	**416**	**416**	**5,416**	**5,415**	**425**	**15,000**
OPERATING SERVICES/SUPPLIES													
Dues, Fees, Permits, Membrshp	-	-	-	-	-	-	-	-	-	3,333	3,333	3,334	10,000
Property & Liability Insurance	-	-	-	-	-	-	-	-	-	1,000	1,000	1,000	3,000
Operating Svc & Supp Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**4,333**	**4,333**	**4,334**	**13,000**
TOTAL CASH RELATED EXPENSE	**2,839**	**2,839**	**2,839**	**4,052**	**2,839**	**2,839**	**2,839**	**2,839**	**4,052**	**12,172**	**12,171**	**7,195**	**59,515**
EBITDA	**(2,839)**	**(2,839)**	**(2,839)**	**(4,052)**	**(2,839)**	**(2,839)**	**(2,839)**	**(2,839)**	**(4,052)**	**(12,172)**	**(12,171)**	**(7,195)**	**(59,515)**
TOTAL EXPENSE	**2,839**	**2,839**	**2,839**	**4,052**	**2,839**	**2,839**	**2,839**	**2,839**	**4,052**	**12,172**	**12,171**	**7,195**	**59,515**
CHANGE IN NET POSITION	**(2,839)**	**(2,839)**	**(2,839)**	**(4,052)**	**(2,839)**	**(2,839)**	**(2,839)**	**(2,839)**	**(4,052)**	**(12,172)**	**(12,171)**	**(7,195)**	**(59,515)**

MERCED IRRIGATION DISTRICT

Proposed Budget 2015/16
Fund: 106
Merced Falls 6100 - Operations

	Proposed Budget 2015/16												2015/16 Proposed
	Apr	**May**	**June**	**July**	**Aug**	**Sep**	**Oct**	**Nov**	**Dec**	**Jan**	**Feb**	**Mar**	**BUDGET**
EXPENDITURE DETAIL													
WAGES / EMPLOYEE BENEFITS													
Wages													
Wages - Regular	9,293	9,293	9,293	13,940	9,293	9,293	9,293	9,293	13,940	9,293	9,293	9,293	120,810
Wages - Overtime	149	149	149	223	149	149	149	149	223	149	149	153	1,940
Wages Total	**9,442**	**9,442**	**9,442**	**14,163**	**9,442**	**9,442**	**9,442**	**9,442**	**14,163**	**9,442**	**9,442**	**9,446**	**122,750**
EMPLOYEE BENEFITS													
FICA Tax (Employer)	722	722	722	1,083	722	722	722	722	1,083	722	722	726	9,390
Group Health/Life/Other Ins	1,770	1,770	1,770	1,770	1,770	1,770	1,770	1,770	1,770	1,770	1,770	1,770	21,240
Retiree's Insurance	311	311	311	467	311	311	311	311	467	311	311	312	4,045
PERS	1,723	1,723	1,723	2,585	1,723	1,723	1,723	1,723	2,585	1,723	1,723	1,723	22,400
Worker's Comp Insurance	109	109	109	164	109	109	109	109	164	109	109	111	1,420
Employee Benefits Total	**4,635**	**4,635**	**4,635**	**6,069**	**4,635**	**4,635**	**4,635**	**4,635**	**6,069**	**4,635**	**4,635**	**4,642**	**58,495**
Wages & Employee Benefits Total	**14,077**	**14,077**	**14,077**	**20,232**	**14,077**	**14,077**	**14,077**	**14,077**	**20,232**	**14,077**	**14,077**	**14,088**	**181,245**
Outside Services													
Outside Services (detail required)	-	-	-	-	-	-	-	-	-	3,333	3,333	3,334	10,000
Outside Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**3,333**	**3,333**	**3,334**	**10,000**
OPERATING SERVICES/SUPPLIES													
General Supplies	-	-	-	-	-	-	-	-	-	1,667	1,667	1,667	5,000
Safety Equipment	-	-	-	-	-	-	-	-	-	1,667	1,667	1,667	5,000
Operating Svc & Supp Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**3,333**	**3,333**	**3,333**	**10,000**
TOTAL CASH RELATED EXPENSE	**14,077**	**14,077**	**14,077**	**20,232**	**14,077**	**14,077**	**14,077**	**14,077**	**20,232**	**20,743**	**20,743**	**20,755**	**201,245**
EBITDA	**(14,077)**	**(14,077)**	**(14,077)**	**(20,232)**	**(14,077)**	**(14,077)**	**(14,077)**	**(14,077)**	**(20,232)**	**(20,743)**	**(20,743)**	**(20,755)**	**(201,245)**
TOTAL EXPENSE	**14,077**	**14,077**	**14,077**	**20,232**	**14,077**	**14,077**	**14,077**	**14,077**	**20,232**	**20,743**	**20,743**	**20,755**	**201,245**
CHANGE IN NET POSITION	**(14,077)**	**(14,077)**	**(14,077)**	**(20,232)**	**(14,077)**	**(14,077)**	**(14,077)**	**(14,077)**	**(20,232)**	**(20,743)**	**(20,743)**	**(20,755)**	**(201,245)**

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General Operations

Merced Irrigation District
General Operations
Budget Assumptions

Budget Assumptions

Revenue

- Revenue generated in this fund is the distribution of expense to Water Resources, Energy Resources, Drainage District, Hydroelectric, and FERC

Expenses

- The expenses included in the 2015/16 Approved Budget are based on actual projected needs with the exception of Salaries and Benefits. The Salaries and Benefits expenses were compiled by using the approved Roster by Classification along with the requested staffing changes listed above under the major budget assumptions
- Salaries and Benefits
    - All positions on the approved Roster by Classification are budgeted to be filled the entire year with the exception of one (1) part-time customer service position on the roster but unfilled for the fiscal year
    - There is a 2% salary increase budgeted for non-bargaining classifications, with employees paying 2% of the employee portion of CalPERS
    - Health Benefits – 15% increase in Health, 12% increase in Dental, and 5% increase in Vision
    - Required employer PERS increase – 1.186% as a percent of payroll

Cash Projection

General Operations do not generate cash. The expenditures both operating and capital are absorbed and paid for through the other departments.

MERCED IRRIGATION DISTRICT

Proposed Budget 2015/16
Fund: 201
General Operations Consolidated

	2015/16 PROPOSED BUDGET
REVENUE DETAIL	
OTHER REVENUE	
Rentals & Leases	45,000
Contract Services Revenue	139,320
Administrative Fees	5,100
Interest/Dividend Revenue	49,925
Other Revenue Total	**239,345**
Total Revenue	**239,345**
EXPENDITURE DETAIL	
WAGES / EMPLOYEE BENEFITS	
Wages	
Wages - Regular	2,221,885
Wages - Overtime	15,630
Wages Total	**2,237,515**
EMPLOYEE BENEFITS	
FICA Tax (Employer)	171,225
Group Health/Life/Other Ins	671,955
Retiree's Insurance	72,200
PERS	437,505
Deferred Comp	7,800
Unemployment Benefits	34,390
Worker's Comp Insurance	39,010
Other Employee Benefits	54,515
Employee Benefits Total	**1,488,600**
Wages & Employee Benefits Total	**3,726,115**
Outside Services	
Outside Services (detail required)	77,885
Legal Services (detail required)	32,500
GRID Management Charges	
Temporary Labor	3,000
Outside Services	**113,385**

MERCED IRRIGATION DISTRICT

Proposed Budget 2015/16
Fund: 201
General Operations Consolidated

	2015/16 PROPOSED BUDGET
OPERATING SERVICES/SUPPLIES	
Advertising (detail required)	100,000
Safety/DOT/Minor WC	5,360
Recruiting Expense	6,400
Sponsorships	30,000
Telephone & Data Communication	121,870
Staff Dvlp (Trnng, Semnr, Tvl)	30,295
Meetings & Related Travel	10,900
Employee Relations	11,020
Dues, Fees, Permits, Membrshp	32,755
Bank Charges	4,400
Postage Expense	12,815
Tax Penalties/Fees	1,200
Property & Liability Insurance	74,315
General Supplies	40,605
Janitorial Supplies	6,000
Small Equipment & Tools	1,000
Software/Licenses (detail required)	321,820
Office/Comp Equip <$5,000	121,410
Safety Equipment	3,400
Building Materials	2,400
Fuel & Oil	3,000
Maintenance - Bldgs & Grounds	54,000
Maintenance - Tools & Equip	3,000
Rentals & Leases	18,000
Utilities(Gas, Wtr, Elec, Gar)	67,250
Operating Svc & Supp Total	**1,083,215**
Contract Services	
Contract Services Expense	139,320
Contract Services Total	**139,320**
Depreciation Expense	
Depreciation Expense	126,000
Depreciation Expense Total	**126,000**
Other Expenses	
Allocation - G&A (Contra)	(4,948,690)
Other Expenses Total	**(4,948,690)**

MERCED IRRIGATION DISTRICT

Proposed Budget 2015/16
Fund: 201
General Operations Consolidated

	2015/16 PROPOSED BUDGET
TOTAL CASH RELATED EXPENSE	**113,345**
EBITDA	**126,000**
TOTAL INTEREST, TAXES, DEPREC & AMORT	**126,000**
TOTAL EXPENSE	**239,345**
CHANGE IN NET POSITION	**-**

MERCED IRRIGATION DISTRICT
WATER & POWER

Capital Plan
Total Projected Projects
By Department and Project Name

General Operations

Priority	Project Name	Total Cost	2015/2016	2016/2017	2017/2018	2018/2019	Beyond 2019	Reimb	Total Net Cost
Critical									
1	Email Server Upgrade	$27,500	$27,500				$0	$0	**$27,500**
2	Offsite Disaster Recovery	$92,500	$92,500				$0	$0	**$92,500**
3	CityWorks Maintenance Management System	$175,000	$175,000				$0	$0	**$175,000**
	Critical Total	**$295,000**	**$295,000**				**$0**	**$0**	**$295,000**
Other									
1	VoIP Call Manager Update	$75,000	$75,000				$0	$0	**$75,000**
2	Server and Disc Storage Retirement at Franklin Yard	$65,000		$65,000			$0	$0	**$65,000**
3	Switch Replacement at Main Office	$46,600					$46,600	$0	**$46,600**
4	Franklin Yard Switch Replacement Cycle	$21,900		$21,900			$0	$0	**$21,900**
5	Upgrade Internet Content Filter for Main Office/Franklin/Substations	$14,000		$14,000			$0	$0	**$14,000**
6	Upgrade Internet Content Filter for Lakes/Parks/Hydro	$14,000		$14,000			$0	$0	**$14,000**
7	New Utility Billing Software	$125,000			$125,000		$0	$0	**$125,000**
8	Virtual Server Hosts Replacement Main Office	$181,000				$181,000	$0	$0	**$181,000**
9	Hard Disc Storage (SAN) Replacement Cycle	$183,000					$183,000	$0	**$183,000**
	Other Total	**$725,500**	**$75,000**	**$114,900**	**$125,000**	**$181,000**	**$229,600**	**$0**	**$725,500**
	General Operations	**$1,020,500**	**$370,000**	**$114,900**	**$125,000**	**$181,000**	**$229,600**	**$0**	**$1,020,500**

MERCED IRRIGATION DISTRICT

Proposed Budget 2015/16
Fund: 201
Gerneral Operations 0000 - Sales

	Proposed Budget 2015/16												2015/16 Proposed
	Apr	**May**	**June**	**July**	**Aug**	**Sep**	**Oct**	**Nov**	**Dec**	**Jan**	**Feb**	**Mar**	**BUDGET**
REVENUE DETAIL													
OTHER REVENUE													
Rentals & Leases	3,750	3,750	3,750	3,750	3,750	3,750	3,750	3,750	3,750	3,750	3,750	3,750	45,000
Administrative Fees	400	400	400	550	400	400	400	400	400	550	400	400	5,100
Interest/Dividend Revenue	4,160	4,160	4,161	4,160	4,160	4,161	4,160	4,160	4,161	4,160	4,161	4,161	49,925
Other Revenue Total	**8,310**	**8,310**	**8,311**	**8,460**	**8,310**	**8,311**	**8,310**	**8,310**	**8,311**	**8,460**	**8,311**	**8,311**	**100,025**
Total Revenue	**8,310**	**8,310**	**8,311**	**8,460**	**8,310**	**8,311**	**8,310**	**8,310**	**8,311**	**8,460**	**8,311**	**8,311**	**100,025**
EBITDA	**8,310**	**8,310**	**8,311**	**8,460**	**8,310**	**8,311**	**8,310**	**8,310**	**8,311**	**8,460**	**8,311**	**8,311**	**100,025**
CHANGE IN NET POSITION	**8,310**	**8,310**	**8,311**	**8,460**	**8,310**	**8,311**	**8,310**	**8,310**	**8,311**	**8,460**	**8,311**	**8,311**	**100,025**

MERCED IRRIGATION DISTRICT

Proposed Budget 2015/16
Fund: 201
Gerneral Operations 9000 - General Management

	Proposed Budget 2015/16												2015/16 Proposed
	Apr	**May**	**June**	**July**	**Aug**	**Sep**	**Oct**	**Nov**	**Dec**	**Jan**	**Feb**	**Mar**	**BUDGET**
REVENUE DETAIL													
OTHER REVENUE													
Contract Services Revenue	14704	13836	24505	6542	10756	9744	8227	8219	8303	8448	10593	15443	139,320
Other Revenue Total	**14,704**	**13,836**	**24,505**	**6,542**	**10,756**	**9,744**	**8,227**	**8,219**	**8,303**	**8,448**	**10,593**	**15,443**	**139,320**
Total Revenue	**14,704**	**13,836**	**24,505**	**6,542**	**10,756**	**9,744**	**8,227**	**8,219**	**8,303**	**8,448**	**10,593**	**15,443**	**139,320**
EXPENDITURE DETAIL													
WAGES / EMPLOYEE BENEFITS													
Wages													
Wages - Regular	31,073	31,073	31,073	46,609	31,073	31,073	31,073	31,073	46,609	31,073	31,073	31,075	403,950
Wages - Overtime	196	196	196	293	196	196	196	196	293	196	196	200	2,550
Wages Total	**31,269**	**31,269**	**31,269**	**46,902**	**31,269**	**31,269**	**31,269**	**31,269**	**46,902**	**31,269**	**31,269**	**31,275**	**406,500**
EMPLOYEE BENEFITS													
FICA Tax (Employer)	2,392	2,392	2,392	3,588	2,392	2,392	2,392	2,392	3,588	2,392	2,392	2,396	31,100
Group Health/Life/Other Ins	5,465	5,465	5,465	8,198	5,465	5,465	5,465	5,465	8,198	5,465	5,465	5,469	71,050
Retiree's Insurance	1,033	1,033	1,033	1,549	1,033	1,033	1,033	1,033	1,549	1,033	1,033	1,035	13,430
PERS	6,414	6,414	6,414	9,620	6,414	6,414	6,414	6,414	9,620	6,414	6,414	6,414	83,380
Deferred Comp	153	153	153	153	153	153	153	153	153	153	153	152	1,835
Worker's Comp Insurance	316	316	316	473	316	316	316	316	473	316	316	320	4,110
Other Employee Benefits	572	572	572	858	572	572	572	572	858	572	572	576	7,440
Employee Benefits Total	**16,345**	**16,345**	**16,345**	**24,439**	**16,345**	**16,345**	**16,345**	**16,345**	**24,439**	**16,345**	**16,345**	**16,362**	**212,345**
Wages & Employee Benefits Total	**47,614**	**47,614**	**47,614**	**71,341**	**47,614**	**47,614**	**47,614**	**47,614**	**71,341**	**47,614**	**47,614**	**47,637**	**618,845**
OPERATING SERVICES/SUPPLIES													
Telephone & Data Communication	370	370	370	370	370	370	370	370	370	370	370	370	4,440
Staff Dvlp (Trnng, Semnr, Tvl)	-	2,000	-	-	-	800	-	-	2,000	-	800	-	5,600
Meetings & Related Travel	150	150	150	150	150	150	150	150	150	150	150	150	1,800
Dues, Fees, Permits, Membrshp	1,963	1,963	1,963	1,963	1,963	1,963	1,963	1,963	1,963	1,963	1,963	1,962	23,555
Postage Expense	60	60	60	60	60	60	60	60	60	60	60	60	720
Property & Liability Insurance	5,926	5,926	5,926	5,926	5,926	5,926	6,460	6,460	6,460	6,460	6,460	6,459	74,315
General Supplies	42	42	42	42	42	42	42	42	42	42	42	43	505
Office/Comp Equip <$5,000	4,080	80	80	80	80	80	80	80	80	80	80	80	4,960
Fuel & Oil	100	100	100	100	100	100	100	100	100	100	100	100	1,200
Operating Svc & Supp Total	**12,691**	**10,691**	**8,691**	**8,691**	**8,691**	**9,491**	**9,225**	**9,225**	**11,225**	**9,225**	**10,025**	**9,224**	**117,095**
Contract Services													
Contract Services Expense	14704	13836	24505	6542	10756	9744	8227	8219	8303	8448	10593	15443	139,320
Contract Services Total	**14,704**	**13,836**	**24,505**	**6,542**	**10,756**	**9,744**	**8,227**	**8,219**	**8,303**	**8,448**	**10,593**	**15,443**	**139,320**

MERCED IRRIGATION DISTRICT

Proposed Budget 2015/16
Fund: 201
Gerneral Operations 9000 - General Management

	Proposed Budget 2015/16												2015/16 Proposed
	Apr	**May**	**June**	**July**	**Aug**	**Sep**	**Oct**	**Nov**	**Dec**	**Jan**	**Feb**	**Mar**	**BUDGET**
Depreciation Expense													
Depreciation Expense	10,500	10,500	10,500	10,500	10,500	10,500	10,500	10,500	10,500	10,500	10,500	10,500	126,000
Depreciation Expense Total	**10,500**	**10,500**	**10,500**	**10,500**	**10,500**	**10,500**	**10,500**	**10,500**	**10,500**	**10,500**	**10,500**	**10,500**	**126,000**
Other Expenses													
Allocation - G&A (Contra)	(62,495)	(60,495)	(58,494)	(82,072)	(58,495)	(59,294)	(59,029)	(59,029)	(84,755)	(58,879)	(59,828)	(59,050)	(761,915)
Other Expenses Total	**(62,495)**	**(60,495)**	**(58,494)**	**(82,072)**	**(58,495)**	**(59,294)**	**(59,029)**	**(59,029)**	**(84,755)**	**(58,879)**	**(59,828)**	**(59,050)**	**(761,915)**
TOTAL CASH RELATED EXPENSE	**12,514**	**11,646**	**22,316**	**4,502**	**8,566**	**7,555**	**6,037**	**6,029**	**6,114**	**6,408**	**8,404**	**13,254**	**113,345**
EBITDA	**2,190**	**2,190**	**2,189**	**2,040**	**2,190**	**2,189**	**2,190**	**2,190**	**2,189**	**2,040**	**2,189**	**2,189**	**25,975**
TOTAL INTEREST, TAXES, DEPREC & AMORT	**10,500**	**10,500**	**10,500**	**10,500**	**10,500**	**10,500**	**10,500**	**10,500**	**10,500**	**10,500**	**10,500**	**10,500**	**126,000**
TOTAL EXPENSE	**23,014**	**22,146**	**32,816**	**15,002**	**19,066**	**18,055**	**16,537**	**16,529**	**16,614**	**16,908**	**18,904**	**23,754**	**239,345**
CHANGE IN NET POSITION	**(8,310)**	**(8,310)**	**(8,311)**	**(8,460)**	**(8,310)**	**(8,311)**	**(8,310)**	**(8,310)**	**(8,311)**	**(8,460)**	**(8,311)**	**(8,311)**	**(100,025)**

MERCED IRRIGATION DISTRICT

Proposed Budget 2015/16
Fund: 201
Gerneral Operations 9005 - Public Relations

	Proposed Budget 2015/16												2015/16 Proposed
	Apr	**May**	**June**	**July**	**Aug**	**Sep**	**Oct**	**Nov**	**Dec**	**Jan**	**Feb**	**Mar**	**BUDGET**
EXPENDITURE DETAIL													
WAGES / EMPLOYEE BENEFITS													
Wages													
Wages - Regular	5,325	5,325	5,325	7,988	5,325	5,325	5,325	5,325	7,988	5,325	5,325	5,329	69,230
Wages Total	**5,325**	**5,325**	**5,325**	**7,988**	**5,325**	**5,325**	**5,325**	**5,325**	**7,988**	**5,325**	**5,325**	**5,329**	**69,230**
EMPLOYEE BENEFITS													
FICA Tax (Employer)	407	407	407	611	407	407	407	407	611	407	407	410	5,295
Group Health/Life/Other Ins	725	725	725	1,088	725	725	725	725	1,088	725	725	729	9,430
Retiree's Insurance	176	176	176	264	176	176	176	176	264	176	176	178	2,290
PERS	1,099	1,099	1,099	1,649	1,099	1,099	1,099	1,099	1,649	1,099	1,099	1,101	14,290
Deferred Comp	54	54	54	54	54	54	54	54	54	54	55	55	650
Worker's Comp Insurance	54	54	54	81	54	54	54	54	81	54	54	57	705
Other Employee Benefits	462	462	462	692	462	462	462	462	692	462	462	463	6,005
Employee Benefits Total	**2,977**	**2,977**	**2,977**	**4,439**	**2,977**	**2,977**	**2,977**	**2,977**	**4,439**	**2,977**	**2,978**	**2,993**	**38,665**
Wages & Employee Benefits Total	**8,302**	**8,302**	**8,302**	**12,427**	**8,302**	**8,302**	**8,302**	**8,302**	**12,427**	**8,302**	**8,303**	**8,322**	**107,895**
OPERATING SERVICES/SUPPLIES													
Advertising (detail required)	7,750	7,750	7,750	7,750	7,750	7,750	7,750	7,750	11,250	11,250	7,750	7,750	100,000
Sponsorships	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
Telephone & Data Communication	76	76	76	76	76	76	76	76	76	76	75	75	910
Meetings & Related Travel	-	1,200	-	-	-	250	-	-	300	-	-	250	2,000
Dues, Fees, Permits, Membrshp	-	725	-	250	-	225	-	-	500	-	-	-	1,700
Postage Expense	208	208	208	208	208	208	208	208	208	208	208	207	2,495
General Supplies	42	42	42	42	42	42	42	42	41	41	41	41	500
Operating Svc & Supp Total	**10,576**	**12,501**	**10,576**	**10,826**	**10,576**	**11,051**	**10,576**	**10,576**	**14,875**	**14,075**	**10,574**	**10,823**	**137,605**
Other Expenses													
Allocation - G&A (Contra)	(18,878)	(20,803)	(18,878)	(23,253)	(18,878)	(19,353)	(18,878)	(18,878)	(27,302)	(22,377)	(18,877)	(19,145)	(245,500)
Other Expenses Total	**(18,878)**	**(20,803)**	**(18,878)**	**(23,253)**	**(18,878)**	**(19,353)**	**(18,878)**	**(18,878)**	**(27,302)**	**(22,377)**	**(18,877)**	**(19,145)**	**(245,500)**
CHANGE IN NET POSITION	-	-	-	-	-	-	-	-	-	-	-	-	-

MERCED IRRIGATION DISTRICT

Proposed Budget 2015/16
Fund: 201
Gerneral Operations 9050 - Directors

	Proposed Budget 2015/16												2015/16 Proposed
	Apr	**May**	**June**	**July**	**Aug**	**Sep**	**Oct**	**Nov**	**Dec**	**Jan**	**Feb**	**Mar**	**BUDGET**
EXPENDITURE DETAIL													
WAGES / EMPLOYEE BENEFITS													
Wages													
Wages - Regular	2,940	2,940	2,940	4,410	2,940	2,940	2,940	2,940	4,410	2,940	2,940	2,940	38,220
Wages Total	**2,940**	**2,940**	**2,940**	**4,410**	**2,940**	**2,940**	**2,940**	**2,940**	**4,410**	**2,940**	**2,940**	**2,940**	**38,220**
EMPLOYEE BENEFITS													
FICA Tax (Employer)	225	225	225	338	225	225	225	225	338	225	225	229	2,930
Group Health/Life/Other Ins	6,436	6,436	6,436	9,654	6,436	6,436	6,436	6,436	9,654	6,436	6,436	6,433	83,665
Retiree's Insurance	97	97	97	145	97	97	97	97	145	97	97	97	1,260
Worker's Comp Insurance	30	30	30	44	30	30	30	30	44	30	30	27	385
Employee Benefits Total	**6,788**	**6,788**	**6,788**	**10,181**	**6,788**	**6,788**	**6,788**	**6,788**	**10,181**	**6,788**	**6,788**	**6,786**	**88,240**
Wages & Employee Benefits Total	**9,728**	**9,728**	**9,728**	**14,591**	**9,728**	**9,728**	**9,728**	**9,728**	**14,591**	**9,728**	**9,728**	**9,726**	**126,460**
OPERATING SERVICES/SUPPLIES													
Meetings & Related Travel	50	50	50	50	50	50	50	50	50	50	50	50	600
Operating Svc & Supp Total	**50**	**50**	**50**	**50**	**50**	**50**	**50**	**50**	**50**	**50**	**50**	**50**	**600**
Other Expenses													
Allocation - G&A (Contra)	(9,778)	(9,778)	(9,778)	(14,641)	(9,778)	(9,778)	(9,778)	(9,778)	(14,641)	(9,778)	(9,778)	(9,776)	(127,060)
Other Expenses Total	**(9,778)**	**(9,778)**	**(9,778)**	**(14,641)**	**(9,778)**	**(9,778)**	**(9,778)**	**(9,778)**	**(14,641)**	**(9,778)**	**(9,778)**	**(9,776)**	**(127,060)**
CHANGE IN NET POSITION	-	-	-	-	-	-	-	-	-	-	-	-	-

MERCED IRRIGATION DISTRICT

Proposed Budget 2015/16
Fund: 201
Gerneral Operations 9100 - Finance & Accounting

	Proposed Budget 2015/16												2015/16 Proposed
	Apr	**May**	**June**	**July**	**Aug**	**Sep**	**Oct**	**Nov**	**Dec**	**Jan**	**Feb**	**Mar**	**BUDGET**
EXPENDITURE DETAIL													
WAGES / EMPLOYEE BENEFITS													
Wages													
Wages - Regular	54,810	54,810	54,810	82,215	54,810	54,810	54,810	54,810	82,215	54,810	54,810	54,810	712,530
Wages - Overtime	223	223	223	334	223	223	223	223	334	223	223	225	2,900
Wages Total	**55,033**	**55,033**	**55,033**	**82,549**	**55,033**	**55,033**	**55,033**	**55,033**	**82,549**	**55,033**	**55,033**	**55,035**	**715,430**
EMPLOYEE BENEFITS													
FICA Tax (Employer)	4,211	4,211	4,211	6,316	4,211	4,211	4,211	4,211	6,316	4,211	4,211	4,214	54,745
Group Health/Life/Other Ins	15,625	15,625	15,625	23,438	15,625	15,625	15,625	15,625	23,438	15,625	15,625	15,629	203,130
Retiree's Insurance	1,816	1,816	1,816	2,724	1,816	1,816	1,816	1,816	2,724	1,816	1,816	1,818	23,610
PERS	10,638	10,638	10,638	15,957	10,638	10,638	10,638	10,638	15,957	10,638	10,638	10,639	138,295
Deferred Comp	338	338	338	338	338	338	338	338	338	338	340	-	3,720
Unemployment Benefits	-	-	5,850	-	-	5,850	-	-	5,850	-	-	5,850	23,400
Worker's Comp Insurance	1,816	1,816	1,816	2,724	1,816	1,816	1,816	1,816	2,724	1,816	1,816	1,818	23,610
Other Employee Benefits	1,170	1,170	1,170	1,754	1,170	1,170	1,170	1,170	1,754	1,170	1,170	1,172	15,210
Employee Benefits Total	**35,614**	**35,614**	**41,464**	**53,251**	**35,614**	**41,464**	**35,614**	**35,614**	**59,101**	**35,614**	**35,616**	**41,140**	**485,720**
Wages & Employee Benefits Total	**90,647**	**90,647**	**96,497**	**135,800**	**90,647**	**96,497**	**90,647**	**90,647**	**141,650**	**90,647**	**90,649**	**96,175**	**1,201,150**
Outside Services													
Outside Services (detail required)	2,975	2,875	35,375	375	375	375	375	375	375	375	3,375	7,375	54,600
Outside Services	**2,975**	**2,875**	**35,375**	**375**	**375**	**375**	**375**	**375**	**375**	**375**	**3,375**	**7,375**	**54,600**
OPERATING SERVICES/SUPPLIES													
Safety/DOT/Minor WC	50	50	-	180	50	-	50	-	500	50	-	-	930
Recruiting Expense	-	-	500	-	-	500	-	-	500	-	-	500	2,000
Telephone & Data Communication	250	250	250	250	250	250	250	250	250	250	250	250	3,000
Staff Dvlp (Trnng, Semnr, Tvl)	2,000	-		-	-		-		-	2,400	-	-	4,400
Meetings & Related Travel	100	100	100	100	100	100	100	100	100	100	100	100	1,200
Employee Relations	-	-	250	-	-	250	500	-	750	-	-	250	2,000
Dues, Fees, Permits, Membrshp	-	-	200	-	-	200	600	-	200	-	-	-	1,200
Bank Charges	350	350	350	350	350	350	350	350	350	350	350	350	4,200
Postage Expense	500	500	500	500	500	500	500	500	500	500	500	500	6,000
Tax Penalties/Fees	-	-	300	-	-	300	-	-	300	-	-	300	1,200
General Supplies	250	250	250	250	250	250	250	250	250	250	250	250	3,000
Office/Comp Equip <$5,000	500	-	500		500	-	500	-	500	-	500	-	3,000
Operating Svc & Supp Total	**4,000**	**1,500**	**3,200**	**1,630**	**2,000**	**2,700**	**3,100**	**1,450**	**4,200**	**3,900**	**1,950**	**2,500**	**32,130**
Other Expenses													
Allocation - G&A (Contra)	(97,622)	(95,022)	(135,072)	(137,805)	(93,022)	(99,572)	(94,122)	(92,472)	(146,225)	(94,922)	(95,974)	(106,050)	(1,287,880)
Other Expenses Total	**(97,622)**	**(95,022)**	**(135,072)**	**(137,805)**	**(93,022)**	**(99,572)**	**(94,122)**	**(92,472)**	**(146,225)**	**(94,922)**	**(95,974)**	**(106,050)**	**(1,287,880)**
CHANGE IN NET POSITION	-	-	-	-	-	-	-	-	-	-	-	-	-

MERCED IRRIGATION DISTRICT

Proposed Budget 2015/16
Fund: 201
Gerneral Operations 9102 - Customer Service

	Proposed Budget 2015/16												2015/16 Proposed
	Apr	**May**	**June**	**July**	**Aug**	**Sep**	**Oct**	**Nov**	**Dec**	**Jan**	**Feb**	**Mar**	**BUDGET**
EXPENDITURE DETAIL													
WAGES / EMPLOYEE BENEFITS													
Wages													
Wages - Regular	36,241	36,241	36,241	54,361	36,241	36,241	36,241	36,241	54,361	36,241	36,241	36,244	471,135
Wages - Overtime	308	308	308	462	308	308	308	308	462	308	308	309	4,005
Wages Total	**36,549**	**36,549**	**36,549**	**54,823**	**36,549**	**36,549**	**36,549**	**36,549**	**54,823**	**36,549**	**36,549**	**36,553**	**475,140**
EMPLOYEE BENEFITS													
FICA Tax (Employer)	2,797	2,797	2,797	4,195	2,797	2,797	2,797	2,797	4,195	2,797	2,797	2,797	36,360
Group Health/Life/Other Ins	15,900	15,900	15,900	23,850	15,900	15,900	15,900	15,900	23,850	15,900	15,900	15,900	206,700
Retiree's Insurance	1,078	1,078	1,078	1,617	1,078	1,078	1,078	1,078	1,617	1,078	1,078	1,079	14,015
PERS	7,382	7,382	7,382	11,073	7,382	7,382	7,382	7,382	11,073	7,382	7,382	7,386	95,970
Deferred Comp	40	40	40	40	40	40	40	40	40	40	40	40	480
Unemployment Benefits	916	916	916	916	916	916	916	916	916	916	915	915	10,990
Worker's Comp Insurance	370	370	370	555	370	370	370	370	555	370	370	370	4,810
Other Employee Benefits	150	150	150	224	150	150	150	150	224	150	150	152	1,950
Employee Benefits Total	**28,633**	**28,633**	**28,633**	**42,470**	**28,633**	**28,633**	**28,633**	**28,633**	**42,470**	**28,633**	**28,632**	**28,639**	**371,275**
Wages & Employee Benefits Total	**65,182**	**65,182**	**65,182**	**97,293**	**65,182**	**65,182**	**65,182**	**65,182**	**97,293**	**65,182**	**65,181**	**65,192**	**846,415**
Outside Services													
Outside Services (detail required)	1,210	1,210	1,460	1,210	1,210	1,460	1,210	1,210	1,460	1,210	1,210	1,460	15,520
Outside Services	**1,210**	**1,210**	**1,460**	**1,210**	**1,210**	**1,460**	**1,210**	**1,210**	**1,460**	**1,210**	**1,210**	**1,460**	**15,520**
OPERATING SERVICES/SUPPLIES													
Safety/DOT/Minor WC	50	50	-	180	50	-	50	-	500	50	-	-	930
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
Staff Dvlp (Trnng, Semnr, Tvl)	-	-	-	500	-	-	-	-	-	-	-	-	500
Meetings & Related Travel	-	-	50	-	-	50	-	-	50	-	-	50	200
Employee Relations	-	-	60	-	-	-	1,300	100	500	-	60	-	2,020
Bank Charges	-	-	-	-	-	100	-	-	-	-	-	100	200
Postage Expense	100	100	100	100	100	100	100	100	100	100	100	100	1,200
General Supplies	300	300	300	300	300	300	300	300	300	300	300	300	3,600
Operating Svc & Supp Total	**810**	**810**	**1,370**	**1,440**	**810**	**1,410**	**2,110**	**860**	**2,310**	**810**	**820**	**1,410**	**14,970**
Other Expenses													
Allocation - G&A (Contra)	(67,202)	(67,202)	(68,012)	(99,943)	(67,202)	(68,052)	(68,502)	(67,252)	(101,063)	(67,202)	(67,211)	(68,062)	(876,905)
Other Expenses Total	**(67,202)**	**(67,202)**	**(68,012)**	**(99,943)**	**(67,202)**	**(68,052)**	**(68,502)**	**(67,252)**	**(101,063)**	**(67,202)**	**(67,211)**	**(68,062)**	**(876,905)**
CHANGE IN NET POSITION	-	-	-	-	-	-	-	-	-	-	-	-	-

MERCED IRRIGATION DISTRICT

Proposed Budget 2015/16
Fund: 201
Gerneral Operations 9105 - Information Technology

	Proposed Budget 2015/16												2015/16 Proposed
	Apr	**May**	**June**	**July**	**Aug**	**Sep**	**Oct**	**Nov**	**Dec**	**Jan**	**Feb**	**Mar**	**BUDGET**
EXPENDITURE DETAIL													
WAGES / EMPLOYEE BENEFITS													
Wages													
Wages - Regular	18,380	18,380	18,380	27,571	18,380	18,380	18,380	18,380	27,571	18,380	18,380	18,383	238,945
Wages - Overtime	238	238	238	356	238	238	238	238	356	238	238	241	3,095
Wages Total	**18,618**	**18,618**	**18,618**	**27,927**	**18,618**	**18,618**	**18,618**	**18,618**	**27,927**	**18,618**	**18,618**	**18,624**	**242,040**
EMPLOYEE BENEFITS													
FICA Tax (Employer)	1,425	1,425	1,425	2,137	1,425	1,425	1,425	1,425	2,137	1,425	1,425	1,426	18,525
Group Health/Life/Other Ins	3,427	3,427	3,427	5,140	3,427	3,427	3,427	3,427	5,140	3,427	3,427	3,427	44,550
Retiree's Insurance	614	614	614	922	614	614	614	614	922	614	614	615	7,985
PERS	3,550	3,550	3,550	5,326	3,550	3,550	3,550	3,550	5,326	3,550	3,550	3,553	46,155
Worker's Comp Insurance	188	188	188	283	188	188	188	188	283	188	188	192	2,450
Other Employee Benefits	639	639	639	958	639	639	639	639	958	639	639	643	8,310
Employee Benefits Total	**9,843**	**9,843**	**9,843**	**14,766**	**9,843**	**9,843**	**9,843**	**9,843**	**14,766**	**9,843**	**9,843**	**9,856**	**127,975**
Wages & Employee Benefits Total	**28,461**	**28,461**	**28,461**	**42,693**	**28,461**	**28,461**	**28,461**	**28,461**	**42,693**	**28,461**	**28,461**	**28,480**	**370,015**
OPERATING SERVICES/SUPPLIES													
Telephone & Data Communication	375	375	375	375	375	375	375	375	375	375	375	375	4,500
Staff Dvlp (Trnng, Semnr, Tvl)	-	-	3,350	-	4,550	-		3,550	-	-	3,550	-	15,000
Meetings & Related Travel	-	-	-	-	-	-	2,700		-	-	-	-	2,700
Employee Relations	-	-	1,000	-	-	-	-	-	-	-	-	-	1,000
Dues, Fees, Permits, Membrshp	125	125	125	125	125	125	125	125	125	125	125	125	1,500
Postage Expense	100	100	100	100	100	100	100	100	100	100	100	100	1,200
Small Equipment & Tools	1,000	-	-	-	-	-	-	-	-		-	-	1,000
Software/Licenses (detail required)	26,818	26,818	26,818	26,818	26,818	26,818	26,818	26,818	26,818	26,818	26,818	26,822	321,820
Office/Comp Equip <$5,000	60,000	2,000	7,500	2,000	5,500	2,000	2,000	2,000	5,000	7,500	2,000	15,400	112,900
Safety Equipment	-	-	-	-	-	-	-	-	-	1,000	-	-	1,000
Fuel & Oil	150	150	150	150	150	150	150	150	150	150	150	150	1,800
Operating Svc & Supp Total	**88,568**	**29,568**	**39,418**	**29,568**	**37,618**	**29,568**	**32,268**	**33,118**	**32,568**	**36,068**	**33,118**	**42,972**	**464,420**
Other Expenses													
Allocation - G&A (Contra)	(117,029)	(58,029)	(67,879)	(72,261)	(66,079)	(58,029)	(60,729)	(61,579)	(75,261)	(64,529)	(61,579)	(71,452)	(834,435)
Other Expenses Total	**(117,029)**	**(58,029)**	**(67,879)**	**(72,261)**	**(66,079)**	**(58,029)**	**(60,729)**	**(61,579)**	**(75,261)**	**(64,529)**	**(61,579)**	**(71,452)**	**(834,435)**
CHANGE IN NET POSITION	-	-	-	-	-	-	-	-	-	-	-	-	-

MERCED IRRIGATION DISTRICT

Proposed Budget 2015/16
Fund: 201
General Operations 9200 - Administration Services

	Proposed Budget 2015/16												2015/16 Proposed
	Apr	**May**	**June**	**July**	**Aug**	**Sep**	**Oct**	**Nov**	**Dec**	**Jan**	**Feb**	**Mar**	**BUDGET**
EXPENDITURE DETAIL													
WAGES / EMPLOYEE BENEFITS													
Wages													
Wages - Regular	22,144	22,144	22,144	33,216	22,144	22,144	22,144	22,144	33,216	22,144	22,144	22,147	287,875
Wages - Overtime	237	237	237	355	237	237	237	237	355	237	237	237	3,080
Wages Total	**22,381**	**22,381**	**22,381**	**33,571**	**22,381**	**22,381**	**22,381**	**22,381**	**33,571**	**22,381**	**22,381**	**22,384**	**290,955**
EMPLOYEE BENEFITS													
FICA Tax (Employer)	1,713	1,713	1,713	2,569	1,713	1,713	1,713	1,713	2,569	1,713	1,713	1,715	22,270
Group Health/Life/Other Ins	4,110	4,110	4,110	6,164	4,110	4,110	4,110	4,110	6,164	4,110	4,110	4,112	53,430
Retiree's Insurance	739	739	739	1,108	739	739	739	739	1,108	739	739	743	9,610
PERS	4,570	4,570	4,570	6,856	4,570	4,570	4,570	4,570	6,856	4,570	4,570	4,573	59,415
Deferred Comp	93	93	93	93	93	93	93	93	93	93	93	92	1,115
Worker's Comp Insurance	226	226	226	339	226	226	226	226	339	226	226	228	2,940
Other Employee Benefits	1,200	1,200	1,200	1,800	1,200	1,200	1,200	1,200	1,800	1,200	1,200	1,200	15,600
Employee Benefits Total	**12,651**	**12,651**	**12,651**	**18,929**	**12,651**	**12,651**	**12,651**	**12,651**	**18,929**	**12,651**	**12,651**	**12,663**	**164,380**
Wages & Employee Benefits Total	**35,032**	**35,032**	**35,032**	**52,500**	**35,032**	**35,032**	**35,032**	**35,032**	**52,500**	**35,032**	**35,032**	**35,047**	**455,335**
Outside Services													
Outside Services (detail required)	250	250	250	250	250	250	250	250	250	250	250	250	3,000
Legal Services (detail required)	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	5,000	32,500
Temporary Labor	250	250	250	250	250	250	250	250	250	250	250	250	3,000
Outside Services	**3,000**	**3,000**	**3,000**	**3,000**	**3,000**	**3,000**	**3,000**	**3,000**	**3,000**	**3,000**	**3,000**	**5,500**	**38,500**
OPERATING SERVICES/SUPPLIES													
Safety/DOT/Minor WC	250	250	250	250	250	250	250	750	250	250	250	250	3,500
Recruiting Expense	200	200	200	200	200	200	200	200	200	200	200	200	2,400
Telephone & Data Communication	225	225	225	225	225	225	225	225	225	225	225	225	2,700
Staff Dvlp (Trnng, Semnr, Tvl)	-	1,625	300	-	-	600	-	1,470	100	-	700	-	4,795
Meetings & Related Travel	200	200	200	200	200	200	200	200	200	200	200	200	2,400
Employee Relations	500	500	500	500	500	500	500	500	500	500	500	500	6,000
Dues, Fees, Permits, Membrshp	400	400	400	400	400	400	400	400	400	400	400	400	4,800
Postage Expense	100	100	100	100	100	100	100	100	100	100	100	100	1,200
General Supplies	250	250	250	250	250	250	250	250	250	250	250	250	3,000
Office/Comp Equip <$5,000	-	50	50	50	50	50	50	50	50	50	50	50	550
Safety Equipment	100	100	100	100	100	100	100	100	100	100	100	100	1,200
Operating Svc & Supp Total	**2,225**	**3,900**	**2,575**	**2,275**	**2,275**	**2,875**	**2,275**	**4,245**	**2,375**	**2,275**	**2,975**	**2,275**	**32,545**
Other Expenses													
Allocation - G&A (Contra)	(40,257)	(41,932)	(40,607)	(57,775)	(40,307)	(40,907)	(40,307)	(42,277)	(57,875)	(40,307)	(41,007)	(42,822)	(526,380)
Other Expenses Total	**(40,257)**	**(41,932)**	**(40,607)**	**(57,775)**	**(40,307)**	**(40,907)**	**(40,307)**	**(42,277)**	**(57,875)**	**(40,307)**	**(41,007)**	**(42,822)**	**(526,380)**
CHANGE IN NET POSITION	-	-	-	-	-	-	-	-	-	-	-	-	-

MERCED IRRIGATION DISTRICT

Proposed Budget 2015/16

Fund: 201

General Operations 9205 - Administration Building

	Proposed Budget 2015/16												2015/16 Proposed
	Apr	**May**	**June**	**July**	**Aug**	**Sep**	**Oct**	**Nov**	**Dec**	**Jan**	**Feb**	**Mar**	**BUDGET**
EXPENDITURE DETAIL													
Outside Services													
Outside Services (detail required)	397	397	397	397	397	397	397	397	397	397	397	398	4,765
Outside Services	**397**	**397**	**397**	**397**	**397**	**397**	**397**	**397**	**397**	**397**	**397**	**398**	**4,765**
OPERATING SERVICES/SUPPLIES													
Telephone & Data Communication	8,500	8,500	8,500	8,500	8,500	8,500	8,500	8,500	8,500	8,500	8,500	8,500	102,000
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
Janitorial Supplies	500	500	500	500	500	500	500	500	500	500	500	500	6,000
Safety Equipment	100	100	100	100	100	100	100	100	100	100	100	100	1,200
Building Materials	200	200	200	200	200	200	200	200	200	200	200	200	2,400
Maintenance - Bldgs & Grounds	4,500	4,500	4,500	4,500	4,500	4,500	4,500	4,500	4,500	4,500	4,500	4,500	54,000
Maintenance - Tools & Equip	250	250	250	250	250	250	250	250	250	250	250	250	3,000
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
Utilities(Gas, Wtr, Elec, Gar)	4,500	5,000	6,750	7,000	7,000	7,000	5,000	5,000	5,000	5,000	5,000	5,000	67,250
Operating Svc & Supp Total	**22,550**	**23,050**	**24,800**	**25,050**	**25,050**	**25,050**	**23,050**	**23,050**	**23,050**	**23,050**	**23,050**	**23,050**	**283,850**
Allocation - G&A (Contra)	(22,947)	(23,447)	(25,197)	(25,447)	(25,447)	(25,447)	(23,447)	(23,447)	(23,447)	(23,447)	(23,447)	(23,448)	(288,615)
Other Expenses Total	**(22,947)**	**(23,447)**	**(25,197)**	**(25,447)**	**(25,447)**	**(25,447)**	**(23,447)**	**(23,447)**	**(23,447)**	**(23,447)**	**(23,447)**	**(23,448)**	**(288,615)**
CHANGE IN NET POSITION	-	-	-	-	-	-	-	-	-	-	-	-	-

FERC

MERCED IRRIGATION DISTRICT

Proposed Budget 2015/16

Fund: 402

FERC 9400 - Administration

	2015/16 PROPOSED BUDGET
REVENUE DETAIL	
OTHER REVENUE	
Unrealized Gains/Losses on Inv	175,800
Other Revenue Total	**175,800**
Total Revenue	**175,800**
Interest Expense	
Interest on Notes Payable	105,020
Interest on Bonds	1,253,660
Interest - Bond Prem/Disc	(217,480)
Interest Expense Total	**1,141,200**
Amortization Expense	
Amort Exp - Bond Insurance	3,675
Amortization Expense Total	**3,675**
Other Expenses	
Allocation - G&A Gen Ops	153,310
Other Expenses Total	**153,310**
TOTAL CASH RELATED EXPENSE	**153,310**
EBITDA	**22,490**
TOTAL INTEREST, TAXES, DEPREC & AMORT	**1,144,875**
TOTAL EXPENSE	**1,298,185**
CHANGE IN NET POSITION	**(1,122,385)**

MERCED IRRIGATION DISTRICT

Proposed Budget 2015/16
Fund: 402
FERC 9400 - Administration

	Proposed Budget 2015/16												2015/16 PROPOSED BUDGET
	Apr	**May**	**June**	**July**	**Aug**	**Sep**	**Oct**	**Nov**	**Dec**	**Jan**	**Feb**	**Mar**	
REVENUE DETAIL													
OTHER REVENUE													
Unrealized Gains/Losses on Inv	14,650	14,650	14,650	14,650	14,650	14,650	14,650	14,650	14,650	14,650	14,650	14,650	175,800
Other Revenue Total	**14,650**	**14,650**	**14,650**	**14,650**	**14,650**	**14,650**	**14,650**	**14,650**	**14,650**	**14,650**	**14,650**	**14,650**	**175,800**
Total Revenue	**14,650**	**14,650**	**14,650**	**14,650**	**14,650**	**14,650**	**14,650**	**14,650**	**14,650**	**14,650**	**14,650**	**14,650**	**175,800**
Interest Expense													
Interest on Notes Payable	5,535	8,310	8,310	8,310	8,310	8,310	8,310	9,925	9,925	9,925	9,925	9,925	105,020
Interest on Bonds	97,303	106,150	106,150	106,150	106,150	106,150	106,150	103,891	103,891	103,891	103,892	103,892	1,253,660
Interest - Bond Prem/Disc	(18,123)	(18,123)	(18,123)	(18,123)	(18,123)	(18,123)	(18,123)	(18,123)	(18,124)	(18,124)	(18,124)	(18,124)	(217,480)
Interest Expense Total	**84,715**	**96,337**	**96,337**	**96,337**	**96,337**	**96,337**	**96,337**	**95,693**	**95,692**	**95,692**	**95,693**	**95,693**	**1,141,200**
Amortization Expense													
Amort Exp - Bond Insurance	306	306	306	306	306	306	306	306	306	307	307	307	3,675
Amortization Expense Total	**306**	**306**	**306**	**306**	**306**	**306**	**306**	**306**	**306**	**307**	**307**	**307**	**3,675**
Other Expenses													
Allocation - G&A Gen Ops	13,840	11,494	12,924	15,936	11,718	11,773	11,590	11,637	16,516	11,899	11,663	12,320	153,310
Other Expenses Total	**13,840**	**11,494**	**12,924**	**15,936**	**11,718**	**11,773**	**11,590**	**11,637**	**16,516**	**11,899**	**11,663**	**12,320**	**153,310**
TOTAL CASH RELATED EXPENSE	**13,840**	**11,494**	**12,924**	**15,936**	**11,718**	**11,773**	**11,590**	**11,637**	**16,516**	**11,899**	**11,663**	**12,320**	**153,310**
EBITDA	**810**	**3,156**	**1,726**	**(1,286)**	**2,932**	**2,877**	**3,060**	**3,013**	**(1,866)**	**2,751**	**2,987**	**2,330**	**22,490**
TOTAL INTEREST, TAXES, DEPREC & AMORT	**85,021**	**96,643**	**96,643**	**96,643**	**96,643**	**96,643**	**96,643**	**95,999**	**95,998**	**95,999**	**96,000**	**96,000**	**1,144,875**
TOTAL EXPENSE	**98,861**	**108,137**	**109,567**	**112,579**	**108,361**	**108,416**	**108,233**	**107,636**	**112,514**	**107,898**	**107,663**	**108,320**	**1,298,185**
CHANGE IN NET POSITION	**(84,211)**	**(93,487)**	**(94,917)**	**(97,929)**	**(93,711)**	**(93,766)**	**(93,583)**	**(92,986)**	**(97,864)**	**(93,248)**	**(93,013)**	**(93,670)**	**(1,122,385)**

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