

# 2009 Parks Budget Assumptions

1. 2009 Revenue budget is based on 2008 revenue; for the regular year budget, 2007 revenue was used
2. Capital projects and equipment are to be reimbursed by Davis-Grunsky grant funding held in trust.
3. Revenues are based on proposed fee increases

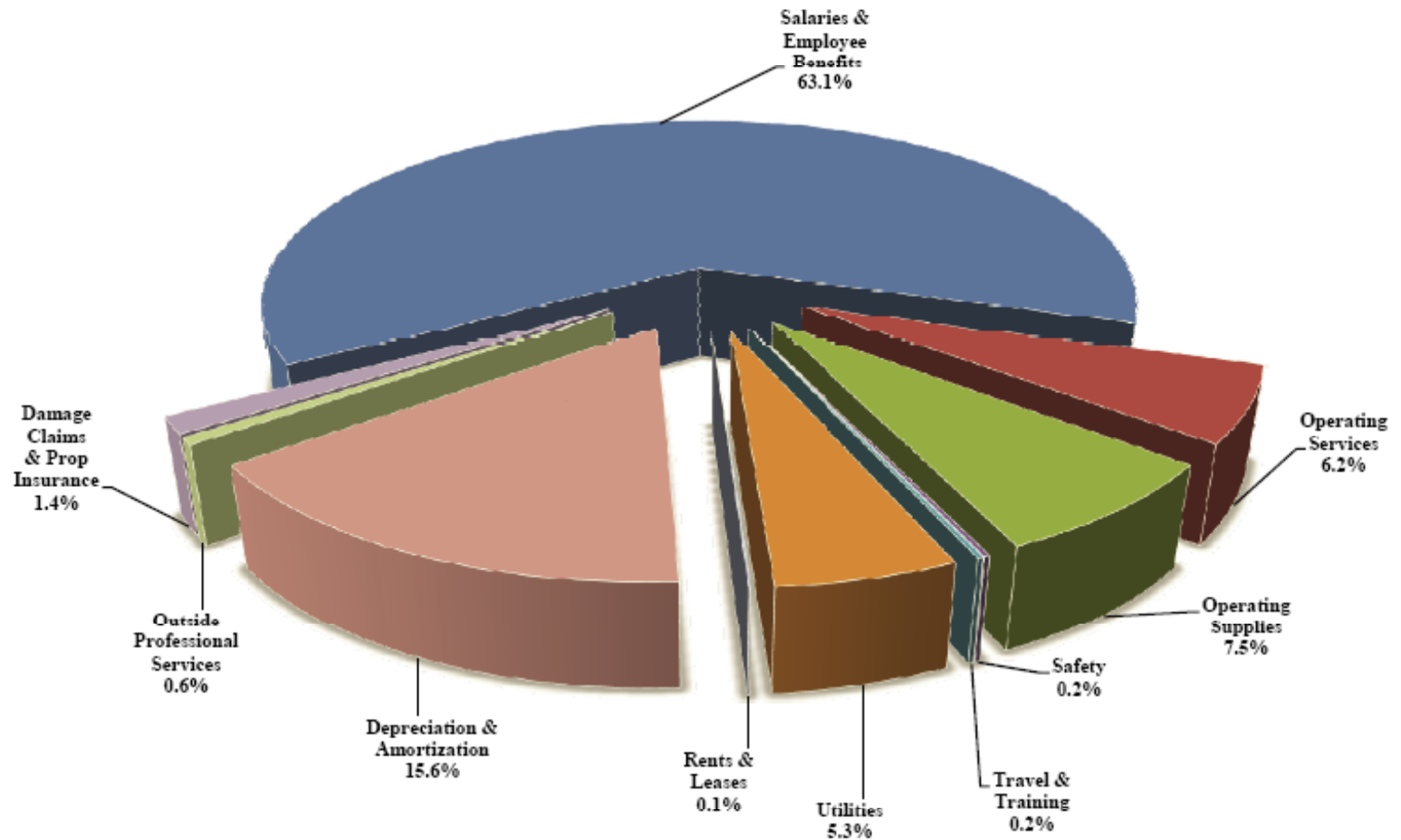


MERCED IRRIGATION DISTRICT  
PARKS

Fund 102- Summary

	2009 Budget (Dry Yr)					
	2009 Budget (Dry Year)	2009 Budget (Regular Year)	2008 Budget	Vs. 2008 Budget	2007 Actual	2006 Actual
<b>Net Revenue</b>	(308,906)	(8,907)	4,598	(310,840)	(25,953)	15,317
Debt Coverage (120% of Debt Service)						
Debt Coverage Overage / (Shortfall)						
<b>Cash Flow Adjustments from Net Income:</b>						
Add: Depreciation and Amortization	356,232	356,232	357,564	1,332	351,972	386,123
<b>CASH FLOW (DEFICIT) BEFORE CAPITAL ITEMS</b>	<b>(308,906)</b>	<b>(8,907)</b>	<b>4,598</b>	<b>(310,840)</b>	<b>(25,953)</b>	<b>15,317</b>
<b>Capital Items:</b>						
Add: Davis-Grunsky Funding	550,670	550,670	30,000	(520,670)	-	-
Add: Parks Capital Reserve	-	-	157,500	157,500	-	-
Deduct: Capital Equipment	(41,000)	(41,000)	-	41,000	-	-
Deduct: Capital Projects	(509,670)	(509,670)	(187,500)	322,170	-	-
<b>CASH FLOW (DEFICIT)</b>	<b>(308,906)</b>	<b>(8,907)</b>	<b>4,598</b>	<b>(310,840)</b>	<b>(25,953)</b>	<b>15,317</b>

**Merced Irrigation District  
Parks  
2009 Budgeted Expenses**



**Merced Irrigation District**  
**2009 Parks Department Projects Utilizing Davis/Grunsky Funds**

<b>ITEM #</b>	<b>DESCRIPTION</b>	<b>AMOUNT</b>
1	Two new surface water filtering systems for McSwain & McClure Pt. Approximate cost \$360,000 installed	\$ 360,000
2	Security fence for McSwain around parked MID vehicles \$17,670.00 (installed)	\$ 17,670
3	Replacement of all MID electrical poles. 40 plus years old (installed by MID electrical)	\$ 132,000
<b>2009 Budget</b>		<b>\$ 509,670</b>
<b>Equipment</b>		
1	2 - 1/2 TON PICKUPS	\$ 41,269
<b>2009 Budget</b>		<b>\$ 41,269</b>



MERCED IRRIGATION DISTRICT  
GENERAL OPERATIONS

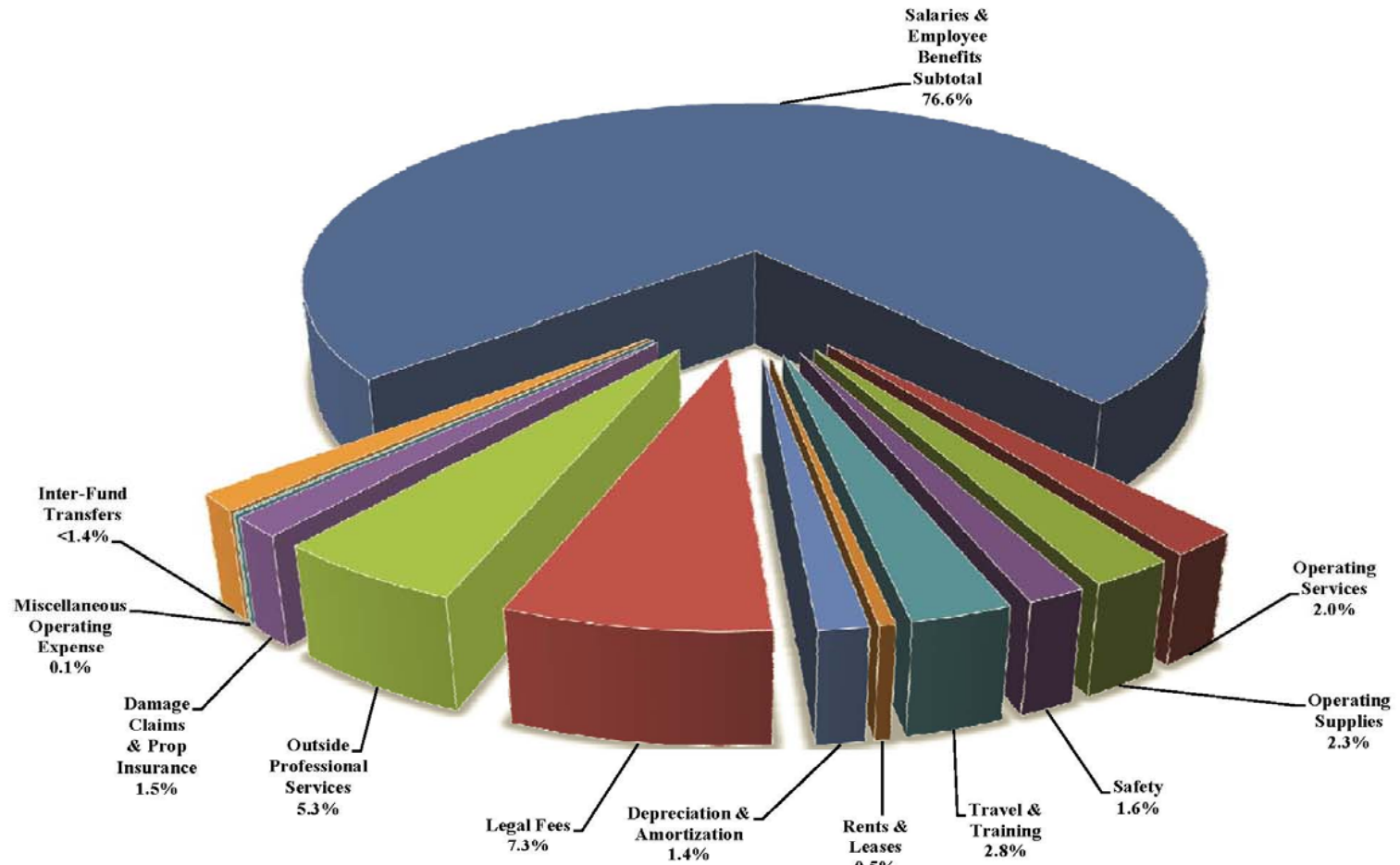
Fund 201- Summary

	2009 Budget (Dry Year)	2009 Budget (Regular Year)	2008 Budget	2009 Budget (Dry Yr) Vs. 2008 Budget	2007 Actual	2006 Actual
Add: COP Rent Expenses	-	-	-	-	-	-
Add: Operating Xfer In/Out-Charges	-	-	-	-	-	-
<b>Net Revenue</b>	35,280	35,280	42,168	6,888	33,954	33,789
Debt Coverage (120% of Debt Service)						
Debt Coverage Overage / Shortfall						
<b>Cash Flow Adjustments from Net Income:</b>						
Add: Depreciation and Amortization	35,280	35,280	42,168	6,888	33,954	33,789
<b>CASH FLOW (DEFICIT) BEFORE CAPITAL ITEMS</b>	35,280	35,280	42,168	6,888	33,954	33,789
	-					
<b>Capital Items:</b>						
Deduct: Capital Projects	(200,000)	(200,000)	-	200,000	-	-
<b>CASH FLOW (DEFICIT)</b>	(164,720)	(164,720)	42,168	206,888	33,954	33,789

Merced Irrigation District  
IT  
2009 Capital Budget

Description	Estimated Amount
Call Center Phone Upgrade for Customer Service / VOIP - (Main office and Franklin yard replacement phone system)	\$ 100,000
Financial Software Application Upgrade - \$300k spread over 3 years (\$100k per year)	<u>100,000</u>
Total Capital Budget	<u>\$ 200,000</u>

### Merced Irrigation District General Operations 2009 Budgeted Expenses



**EXHIBIT B**  
**MERCED IRRIGATION DISTRICT**  
**2009 FEE SCHEDULE**

**UPDATED: 7/28/08**

<b>WATER / PARCEL / ADMINISTRATION FEES</b>	<b>2009 Proposed</b>	<b>2008</b>	<b>UNIT</b>
STAND-BY FEE (MINIMUM OF \$24.00 PER YEAR) OR REDUCED STAND-BY FEE (MINIMUM OF \$8.00 PER YEAR)		\$24.00	per Acre per Year
WATER USE FEE		\$8.00	per Acre per Year
		\$30.00	per Irrigator per Year
SMALL PARCEL BUYOUT (UNDER 10 ACRES)		\$50.00	per Parcel
FEE TO BUY BACK INTO DISTRICT		\$50.00	per Parcel
<b>IRRIGATION FEES</b>			
SURFACE WATER FEES (5.0 ACRES AND ABOVE) WATER USAGE (MINIMUM OF \$7.62 PER IRRIGATION)		\$15.25	per Acre Foot
GARDEN PARCEL FEES (LESS THAN 5.0 ACRES) UNLIMITED WATER USAGE (MINIMUM OF \$45.75 PER YEAR)		\$45.75	per Acre (or portion of) per year
SPHERE OF INFLUENCE FEES ("SOI") (OUT OF DISTRICT): SPHERE OF INFLUENCE BASE WATER PRICE (Drought)		\$100.00	per Acre Foot
SPHERE OF INFLUENCE BASE WATER PRICE (Normal year)		\$60.00	per Acre Foot
+ ADDITIONAL CHARGE PER ELECTRIC BOOST (MAXIMUM 2 BOOSTS)		\$7.00	per AF per Boost
SPHERE OF INFLUENCE WATER TRANSFER PRICE		TBA	per Acre Foot
OUT OF SEASON PUMP USAGE (IRRIGATION): MINIMUM CHARGE		\$30.00	per Acre Foot
AFTER HOURS PUMP TURN ON / TURN OFF		\$25.00	per Use
		\$45.00	per 2 Hour Block
STATE FEE RECOVERY CHARGE		\$3.00	per Acre Foot