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Executive Assistant
Kennewick Irrigation District
2015 S Ely St.
Kennewick, WA 99337

KENNEWICK IRRIGATION DISTRICT RESOLUTION 2017-38

2018 BUDGET ADOPTION

A **RESOLUTION** for the purpose of adopting the Kennewick Irrigation District approved combined operating budget for 2018.

WHEREAS, Kennewick Irrigation District has adopted a rate structure (Resolution 2008-27) and can estimate its revenues and expenses for the calendar year 2018; and

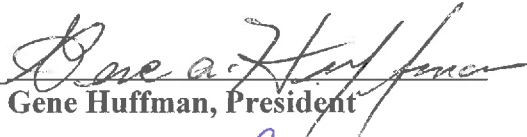
The Board wishes to use best practices by having a budget for all types of operating and reserve funds on the cash basis as adopted by the District; and

The Board desires to set salaries and is herein approving the attached salary scales as updated per Board policies; **and**

The District's new projected expenditure total (Summary Report Attached) is **\$13,880,863** for all Operating and Capital Fund Types and **\$1,583,660** for all Non-Operating and Restricted Reserve types for a total of **\$15,464,523** including the transfers to the planned reserve accounts.

NOW, THEREFORE, BE IT RESOLVED:

That Resolution 2017-38 with **\$15,464,523** in expenditures is hereby adopted by the Board of Directors of Kennewick Irrigation District, Benton County, Washington, at an open public meeting thereof this 7th day of November, 2017.


Gene Huffman, President


Dean Dennis, Vice President


Kirk Rathbun, Director

via telephone

David McKenzie, Director


Jim Holmes, Director

Kennewick Irrigation District
Summary of Revised Budgeted Revenues/Expenditures for Fiscal Year 2018
 For Presentation November 7, 2017

<u>OPERATING & CAPITAL PROJECT FUNDS</u>		<u>Estimated 1/1/18 Beginning Cash & Investments</u>	<u>2018 Budgeted Revenues</u>	<u>2018 Budgeted Expenditures</u>	<u>Estimated Ending 12/31/18 Cash & Investments</u>
<u>Operating Fund Types</u>					
General Fund	411	4,367,226	10,593,965	10,751,199	4,209,992
Lorayne J	426	160,072	167,407	167,407	160,072
Elliot Lake Potable/Debt Service	425/491	(0)	2,765	2,765	(0)
TOTAL- OPERATING FUND TYPES		4,527,297	10,764,137	10,921,371	4,370,063
<u>Capital Project Funds</u>					
Capital Upgrade & Improvement Fund	431	1,422,975	2,809,492	2,809,492	1,422,975
General Capital Projects	432	1,422,975	150,050	150,000	1,423,025
Red Mountain LID	441	839,927	1,692	-	841,619
New Water Infrastructure & Supply Fund	470	650,241	162,452	-	812,693
Private Line Area Conversion Fund	471	-	14,452	-	14,452
TOTAL- CAPITAL PROJECT FUNDS		4,336,118	3,138,138	2,959,492	4,514,764
<u>TOTAL OPERATING & CAPITAL PROJECT FUND BUDGETS</u>					
		8,863,416	13,902,275	13,880,863	8,884,828

Kennewick Irrigation District
Summary of Revised Budgeted Revenues/Expenditures for Fiscal Year 2018
 For Presentation November 7, 2017

<u>RESERVE FUNDS</u>		<u>1/1/18 Beginning Reserve Balances</u>	<u>2018 Additions To Reserves</u>	<u>2018 Planned Use Of Reserves</u>	<u>12/31/18 Ending Reserve Balances</u>
<u>Operating Reserve Funds</u>					
	Carryforward(Operating) Resv	461	12,675	42,298	810,304
	Equipment Replacement Resv	462	317,672	225,000	637,288
TOTAL- OPERATING RESERVE FUNDS		1,384,543	330,347	267,298	1,447,592
<u>Non-Operating Restricted Reserves</u>					
	Realty Reserves	467	478,565	347,642	5,067,347
	Emergency Mitigation Reserve	472	44,753	-	413,256
	Private Capital Contributions	473	268,110	-	578,654
	Drought Mitigation Reserve	474	80,000	250,000	345,819
	Cons. Capital Project Reserve	476	106,000	-	958,288
	Red Mtn Loan Guarantee	477	-	-	954,950
	Red Mtn LID Debt Svc Fund	492	733,020	718,720	1,468,016
TOTAL- NON-OPERATING RESERVE FUNDS		9,392,245	1,710,448	1,316,362	9,786,331
<u>TOTAL RESERVE FUND BUDGET</u>		10,776,789	2,040,795	1,583,660	11,233,924
TOTAL COMPREHENSIVE BUDGET		19,640,204	15,943,070	15,464,523	20,118,751

Kennewick Irrigation District
Summary of Fund 411 Irrigation Expenditures By Department - Comparative 2018 Original to 2017 Revised
 For Presentation November 7, 2017

FUND	Dept Number	2018 Proposed Budgeted Expenditures	2017 Revised Budgeted Expenditures	(Increase) or Decrease in Expenditures	% (Incr) or Decrease
Irrigation General Fund 411					
General Exp-Non Departmental (Including Transfers)	00	\$1,842,974	\$1,317,502	(\$525,472)	-39.9%
Executive Dept	01	753,234	837,548	\$84,314	10.1%
Finance Dept	02	1,070,257	1,043,240	(\$27,017)	-2.6%
Engineering Dept	04	1,194,997	1,075,461	(\$119,537)	-11.1%
Operations Dept	05	4,890,303	4,368,180	(\$522,124)	-12.0%
Land & Water Dept	08	616,296	616,540	\$244	0.0%
Realty Dept	09	313,012	301,321	(\$11,691)	-3.9%
Board of Directors	10	70,126	69,253	(\$872)	-1.3%
Other Expenses	21	-	13,420	\$13,420	100.0%
TOTAL IRRIGATION OPERATING BUDGET w/o NON-OPERATING TRANSFERS	411	\$10,751,199	\$9,642,465	(\$1,108,734)	-11.5%

**Positions and Salary Ranges including 2% COLA
2018 Budget
January 1, 2018**

	Positions, FTEs, & Ranges Monthly Salary or Hourly Rate		Number of Authorized Positions	Total FTE's Per Dept
EXECUTIVE DEPT	Bottom	Top		
* District Manager	12,467.91	15,271.16	1	
Executive Assistant	3,962.49	5,311.46	1	
Public Relations Coordinator	3,957.67	5,165.38	1	
	Executive:			3.00
FINANCE DEPT	Bottom	Top		
* Comptroller/Treasurer	10,193.29	11,843.22	1	
Customer Account Supervisor	6,071.32	7,748.61	1	
Accountant I	4,866.81	6,506.60	1	
Accountant II	5,261.08	7,364.23	1	
Accounting Technician	21.40	27.94	2	
Accounting Clerk	19.25	25.80	1	
Customer Service Specialist III	22.02	25.51	1	
Customer Service Specialist II	17.41	22.73	3	
Janitor/Handy-Person	13.89	15.97	1.0	
	Finance:			11.00
ENGINEERING DEPT	Bottom	Top		
* Engineering/Operations Manager	10,381.53	13,005.00	1	
Assistant Engineering Manager	6,080.70	8,146.37	1	
Project Manager (Transferred from Executive Department)	6,271.53	8,404.35	1	
Executive Assistant	3,962.49	5,311.46	1	
Staff Engineer I (EIT)	29.44	39.14	3	
Staff Engineer II	31.72	43.38	0	
Construction Inspector/Locator	23.09	30.13	1	
Locator/Engineering Technician	22.06	28.76	1	
CAD Specialist	24.82	32.36	1	
Instrumentation Technician- Add 1 additional July 15	28.51	34.19	2	
	Engineering:			12.00
Staff Engineer I (Temporary, EIT)	29.44	39.14	0.75	
Summer Engineering Intern (2@.35 FTE ea)	12.48	15.92	0.7	
Temporary Code Enforcement (Temp-up to 4 mos)	28.20	28.20	0	
	Temp Engineering:			1.45
OPERATIONS DEPT	Bottom	Top		
Assistant Operations Manager	6,080.70	8,146.37	1	
Temporary Operations Superintendent	32.16	40.32	1	
Operations Lead	29.23	33.63	3	
Pump Technician	24.80	28.52	3	
Mechanic/Warehouser	23.63	27.17	1	
Maintenance	22.88	26.34	12	
Canal Patrol	22.88	26.34	1	
Vegetation Control Specialist	23.91	27.51	1	
Vegetation Control Technician	21.74	24.99	1	
Maintenance Laborer	13.89	15.97	5	
Pump & Control Specialist	26.24	30.40	2	
Administrative Assistant	18.52	24.83	1	
	Operations:			32.00
Temporary Carpenter	22.88	22.88	3	
Temporary Welder / Fabricator	17.34	22.44	2	
Temporary System Electrician	25.50	25.50	1	
Temporary Landscaper / Street Restoration Worker	13.89	13.89	6	
Temporary Operators-Winter up to 4.25 mos x 5 Temps	22.88	22.88	5	
Water Off Seasonal Employees-Winter up to 4.25 mos x 15 Temps	13.89	13.89	15	
Shophand/Mechanic's Assistant (Temporary)	13.89	13.89	1	
	Temp Operations:			33.00
LAND AND WATER RESOURCES DEPT	Bottom	Top		
* Land & Water Resources Manager	10,161.40	11,825.88	1	
Real Property Manager	4,866.81	6,506.60	1	
GIS Analyst/Developer	30.59	42.36	1	
Information Technology & Purchasing Specialist	24.54	32.78	1	
	Land/Water:			4.00
* District Manager, Treasurer, Eng./Ops Manager, & Land & Water Resources Manager ranges are special onetime ranges that reflect the Districts special current need to defend its water rights at this time and the exceptional qualifications of the incumbents. When the current incumbents leave the District the ranges will revert to their previous lower levels.				Total FTEs*: 62.00
				Total Temps: 34.45
Normal District Manager	9,084.75	11,595.53		
Normal Comptroller/Treasurer	7,455.06	9,993.42		
Normal Engineering/Operations Manager	7,747.51	10,381.53		
Normal Land & Water Resources Manager	7,434.82	9,962.15		