
KENNEWICK IRRIGATION DISTRICT
RESOLUTION 2018-44

2019 BUDGET ADOPTION

A RESOLUTION for the purpose of adopting the Kennewick Irrigation District approved combined operating budget for 2019.

WHEREAS, Kennewick Irrigation District has adopted a rate structure and can estimate its revenues and expenses for the calendar year 2019; 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**

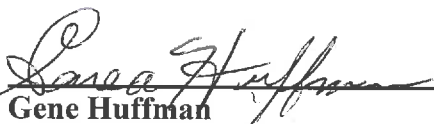
The District's new projected expenditure total (Summary Report Attached) is **\$15,616,389** for all Operating and Capital Fund Types and **\$1,669,904** for all Non-Operating and Reserve types for a total of **\$17,286,293** including the transfers to the planned reserve accounts.

NOW, THEREFORE, BE IT RESOLVED:


That Resolution 2018-44 with **\$17,286,293** in expenditures is hereby adopted by the Board of Directors of Kennewick Irrigation District, Benton County, Washington, at an open public meeting thereof this 20th day of November, 2018.



Dean Dennis



Gene Huffman



Kirk Rathbun



David McKenzie



Raman Venkata

Kennewick Irrigation District

Summary of Comprehensive Budgeted Revenues/Expenditures for Fiscal Year 2019

<u>Fund/Department</u>	<u>Fund Number</u>	<u>Beginning Fund Balance</u>	<u>Revenues/Addition to Fund Balance</u>	<u>Expenditures / Use of Fund Balance</u>	<u>Ending Fund Balance</u>
<i>OPERATING & CAPITAL PROJECT FUNDS</i>					
<i>Operating Fund Types</i>					
General Fund	411	3,193,000	11,272,182	11,467,852	2,997,330
Educational Benefit Fund	415	16,000	301	10,000	6,301
Lorayne J Potable	426	200,000	170,681	120,281	250,400
Elliot Lake Debt Service	491	-	2,200	2,200	-
TOTAL- OPERATING FUNDS		\$ 3,409,000	\$ 11,445,364	\$ 11,600,333	\$ 3,254,031
<i>Capital Project Funds</i>					
Capital Upgrade & Improvement Fund	431	300,000	3,181,161	3,181,161	300,000
Non-Infrastructure Capital Project Fund	432	25,000	125,703	125,000	25,703
Red Mountain Construction Fund	441	92,000	1,703	-	93,703
New Water Infrastructure & Supply Fund	470	795,000	239,996	-	1,034,996
Private Line Area Conversion Fund	471	1,349,000	24,212	-	1,373,212
RM Loan Guarantee Fund	477	954,950	-	-	954,950
Red Mtn LID Debt Service Fund	492	1,700,000	739,573	709,895	1,729,678
TOTAL- CAPITAL PROJECT FUNDS		\$ 5,215,950	\$ 4,312,348	\$ 4,016,056	\$ 5,512,242
<i>TOTAL OPERATING & CAPITAL PROJECT FUND BUDGETS</i>		\$ 8,624,950	\$ 15,757,712	\$ 15,616,389	\$ 8,766,273
<i>INTERNAL RESERVE FUNDS</i>					
<i>Operating Reserve Funds</i>					
Carryforward (Operating) Reserve	461	109,000	2,578	-	111,578
Equipment Replacement Reserve	462	630,000	286,531	286,531	630,000
Water Rights & Supply Legal Reserve	468	-	586,903	-	586,903
TOTAL- OPERATING RESERVE FUNDS		\$ 739,000	\$ 876,012	\$ 286,531	\$ 1,328,481
<i>Non-Operating Reserves</i>					
Realty Reserve	467	7,907,000	546,704	1,383,373	7,070,331
Risk Management Mitigation Reserve	472	406,000	7,254	-	413,254
Capital Contributions Reserve	473	681,000	15,831	-	696,831
Drought Mitigation Reserve	474	475,000	84,864	-	559,864
Conservation Capital Project Reserve	476	942,000	116,809	-	1,058,809
TOTAL- NON-OPERATING RESERVE FUNDS		\$ 10,411,000	\$ 771,462	\$ 1,383,373	\$ 9,799,089
<i>TOTAL INTERNAL RESERVE FUND BUDGET</i>		\$ 11,150,000	\$ 1,647,474	\$ 1,669,904	\$ 11,127,570
TOTAL COMPREHENSIVE BUDGET		\$ 19,774,950	\$ 17,405,186	\$ 17,286,293	\$ 19,893,843

Kennewick Irrigation District

**Summary of Fund 411 Expenditures By Department
Comparative - 2019 Proposed to 2018 Amended**

FUND	Dept Number	2019 Proposed Budgeted Expenditures	2018 Amended Budgeted Expenditures	(Increase) or Decrease in Expenditures	% (Incr) or Decrease
Irrigation General Fund 411					
General Exp-Non Departmental (Including Transfers)	00	2,029,688	2,066,474	36,786	1.8%
Executive Dept	01	638,923	782,994	144,071	18.4%
Finance Dept	02	633,892	924,050	290,158	31.4%
Customer Service Dept	03	480,772	201,150	(279,622)	-139.0%
Engineering Dept	04	1,290,758	1,207,298	(83,460)	-6.9%
Operations Dept	05	5,028,268	5,069,117	40,849	0.8%
IT Dept	06	631,369	-	(631,369)	New in 2019
Public Relations Dept	07	190,364	97,048	(93,316)	-96.2%
Land & Water Dept	08	154,140	615,696	461,556	75.0%
Realty Dept	09	323,970	314,786	(9,184)	-2.9%
Board of Directors	10	65,707	76,526	10,819	14.1%
TOTAL IRRIGATION OPERATING BUDGET	411	\$ 11,467,852	\$ 11,355,139	\$ (112,713)	-1.0%

Positions and Salary Ranges including 2.0058% COLA 2019 Budget January 1, 2019	Positions, FTEs, & Ranges Monthly Salary or Hourly Rate		Number of Authorized Positions	Total FTE's Per Dept
EXECUTIVE DEPT	Bottom	Top		
* District Manager	12,717.99	15,577.47	1	
Executive Assistant	4,041.97	5,418.00	1	
PUBLIC RELATIONS DIVISION				
Public Relations Coordinator	4,037.05	5,268.99	1	
			Executive:	3.00
FINANCE DEPT	Bottom	Top		
* Comptroller/Treasurer	10,397.75	12,080.77	1	
Accountant I	4,964.43	6,637.11	1	
Accountant II	5,366.61	7,511.94	1	
Accounting Clerk	19.64	26.32	1	
Accounting Technician	21.83	28.50	2	
CUSTOMER SERVICE DIVISION				
Customer Account Supervisor	6,193.10	7,904.03	1	
Customer Service Specialist II	17.76	23.19	3	
Customer Service Specialist III	22.46	26.02	1	
Janitor/Handy-Person	14.17	18.52	1	
			Finance:	11.00
ENGINEERING / OPERATIONS DEPT	Bottom	Top		
* Engineering/Operations Manager	10,589.76	13,265.85	1	
Assistant Engineering/Operations Manager	7,367.95	9,873.26	1	
Assistant Engineering Manager	6,202.67	8,309.77	0	
Project Manager	6,397.32	8,572.92	1	
Executive Assistant	4,041.97	5,418.00	1	
CAD Specialist	25.32	33.01	1	
Construction Inspector/Locator	23.55	30.73	1	
Locator/Engineering Technician	22.50	29.34	1	
Staff Engineer I (EIT)	30.03	39.93	3	
Staff Engineer II	32.36	44.25	0	
			Engineering:	10.00
Engineering Intern (2@.35 FTE ea)	12.73	16.24	2	
Staff Engineer I (Temporary, EIT)	30.03	39.93	0	
Temporary Code Enforcement (Temp-up to 4 mos)	28.77	28.77	0	
			Temp Engineering:	2.00
OPERATIONS DEPT	Bottom	Top		
Assistant Operations Manager	6,202.67	8,309.77	0	
Administrative Assistant	18.89	25.33	1	
Canal Patrol	23.34	26.87	1	
Instrumentation Technician	29.08	34.88	2	
Maintenance	23.34	26.87	12	
Maintenance Laborer	14.17	16.29	5	
Mechanic/Warehouser	24.10	27.71	2	
Operations Lead	29.82	34.30	4	
Pump & Control Specialist	26.77	31.01	2	
Pump Technician	25.30	29.09	3	
Temporary Operations Superintendent	32.81	41.13	1	
Vegetation Control Specialist	24.39	28.06	1	
Vegetation Control Technician	22.18	25.49	0	
			Operations:	34.00
Shop Hand / Mechanics Assistant - Temporary	14.17	14.17	1	
Temporary Carpenter	18.36	23.34	5	
Temporary Landscaper / Street Restoration Worker	14.17	14.17	15	
Temporary Operators	23.34	23.34	5	
Temporary System Electrician	26.01	26.01	1	
Temporary Welder / Fabricator	17.69	22.89	2	
Water Off Seasonal Employees	14.17	14.17	15	
			Temp Operations:	44.00
			Operations/Engineering:	90.00
LAND AND WATER RESOURCES DEPT	Bottom	Top		
* Land & Water Resources Manager	10,365.22	12,063.08	1	
IT DIVISION				
GIS Analyst/Developer	31.20	43.21	1	
Information Technology & Purchasing Specialist	25.03	33.44	1	
REALTY DIVISION				
Real Property Manager	4,964.43	6,637.11	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:	46.00
Normal District Manager	9,266.97	11,828.11		
Normal Comptroller/Treasurer	7,604.59	10,193.87		
Normal Engineering/Operations Manager	7,902.91	10,589.76		
Normal Land & Water Resources Manager	7,583.95	10,161.97		
			Total	108.00

****Note**

The following positions are underfilled as staff are trained to fill vacant positions
Pump & Control Specialist - Underfill