
KENNEWICK IRRIGATION DISTRICT
RESOLUTION 2021-53

2022 BUDGET ADOPTION

A **RESOLUTION** for the purpose of adopting the Kennewick Irrigation District approved combined operating budget for 2022.

WHEREAS, 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

WHEREAS, the Board desires to set salaries and number of approved positions, and is herein approving the attached salary scales and approved position list as updated pursuant to Board policies; and

WHEREAS, the District's new projected expenditure total (Summary Report attached) is **\$18,479,505** for all Operating and Capital Fund Types, and **\$805,761** for all Internal Reserve types, for a total of **\$19,330,266** including the transfers to the planned reserve accounts.

NOW, THEREFORE, BE IT RESOLVED:

That Resolution 2021-53 with **\$19,330,266** 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 December, 2021.



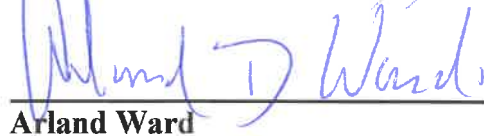
Kirk Rathbun




Gene Huffman



David McKenzie



Arland Ward



Dean Dennis

| Kennewick Irrigation District | | | | | |
|---|--------------------|-------------------------------|---|---|----------------------------|
| Summary of Comprehensive Budgeted Revenues/Expenditures for Fiscal Year 2022 | | | | | |
| <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 | 3,507,865 | 13,220,644 | 13,195,369 | 3,533,140 |
| Educational Benefit Fund | 415 | 2,801 | 7,500 | 7,500 | 2,801 |
| Lorayne J Potable | 426 | 4,554 | - | - | 4,554 |
| Elliot Lake Debt Service | 491 | - | 964 | 964 | - |
| TOTAL- OPERATING FUNDS | | \$ 3,515,220 | \$ 13,229,108 | \$ 13,203,833 | \$ 3,540,495 |
| <i>Capital Project Funds</i> | | | | | |
| Capital Upgrade & Improvement Fund | 431 | 8,875,280 | 3,492,348 | 3,492,348 | 8,875,280 |
| Non-Infrastructure Capital Project Fund | 432 | 138,192 | 30,000 | 30,000 | 138,192 |
| Rcd Mountain Construction Fund | 441 | 81,422 | - | - | 81,422 |
| Central Storage Reservoir Development Fund | 442 | 293,920 | 400,000 | 400,000 | 293,920 |
| New Water Infrastructure & Supply Fund | 470 | 459,837 | 243,429 | 243,429 | 459,837 |
| Private Line Area Conversion Fund | 471 | 1,032,365 | 6,610 | - | 1,038,975 |
| RM Loan Guarantec Fund | 477 | 954,950 | - | - | 954,950 |
| Red Mtn LID Debt Service Fund | 492 | 2,748,329 | 986,737 | 1,109,895 | 2,625,171 |
| TOTAL- CAPITAL PROJECT FUNDS | | \$ 14,584,294 | \$ 5,159,124 | \$ 5,275,672 | \$ 14,467,746 |
| <i>TOTAL OPERATING & CAPITAL PROJECT FUND BUDGETS</i> | | \$ 18,099,515 | \$ 18,388,232 | \$ 18,479,505 | \$ 18,008,242 |
| <i>INTERNAL RESERVE FUNDS</i> | | | | | |
| <i>Operating Reserve Funds</i> | | | | | |
| Carryforward (Operating) Reserve | 461 | 103,088 | - | - | 103,088 |
| Equipment Replacement Reserve | 462 | 420,091 | 275,000 | 275,000 | 420,091 |
| Water Rights & Supply Legal Reserve | 468 | 325,419 | - | - | 325,419 |
| TOTAL- OPERATING RESERVE FUNDS | | \$ 848,598 | \$ 275,000 | \$ 275,000 | \$ 848,598 |
| <i>Non-Operating Reserves</i> | | | | | |
| Realty Reserve | 467 | 3,027,523 | 406,893 | 425,761 | 3,008,655 |
| Risk Management Mitigation Reserve | 472 | 68,783 | - | - | 68,783 |
| Capital Contributions Reserve | 473 | 899,252 | 16,606 | 50,000 | 865,858 |
| Drought Mitigation Reserve | 474 | 598,266 | 75,000 | - | 673,266 |
| Conservation Capital Project Reserve | 476 | 524,191 | 100,000 | 100,000 | 524,191 |
| TOTAL- NON-OPERATING RESERVE FUNDS | | \$ 5,118,015 | \$ 598,499 | \$ 575,761 | \$ 5,140,753 |
| <i>TOTAL INTERNAL RESERVE FUND BUDGET</i> | | \$ 5,966,613 | \$ 873,499 | \$ 850,761 | \$ 5,989,351 |
| TOTAL COMPREHENSIVE BUDGET | | \$ 24,066,127 | \$ 19,261,731 | \$ 19,330,266 | \$ 23,997,592 |

Kennewick Irrigation District

**Summary of Fund 411 Expenditures By Department
Comparative - 2022 Proposed to 2021 Final**

| FUND | Dept. Number | 2022 Proposed Budgeted Expenditures | 2021 Budgeted Expenditures | (Increase) or Decrease in Expenditures | % (Incr) or Decrease |
|--|-----------------|---|-------------------------------|--|-------------------------|
| | | | | | |
| Irrigation General Fund 411 | | | | | |
| General Exp-Non Departmental (Including Transfers) | 00 | 1,759,394 | 1,766,655 | 7,261 | 0.4% |
| Executive Dept | 01 | 509,241 | 596,401 | 87,160 | 14.6% |
| Finance Dept | 02 | 637,029 | 625,090 | (11,939) | -1.9% |
| Customer Service Dept | 03 | 488,832 | 544,868 | 56,036 | 10.3% |
| Engineering Dept | 04 | 1,722,452 | 1,418,875 | (303,577) | -21.4% |
| Operations Dept | 05 | 6,595,102 | 5,458,234 | (1,136,868) | -20.8% |
| IT Dept | 06 | 684,787 | 609,747 | (75,040) | -12.3% |
| Public Relations Dept | 07 | 254,491 | 259,142 | 4,651 | 1.8% |
| Land & Water Dept | 08 | 184,370 | 190,952 | 6,582 | 3.4% |
| Realty Dept | 09 | 300,761 | 296,011 | (4,750) | -1.6% |
| Board of Directors | 10 | 58,910 | 65,010 | 6,100 | 9.4% |
| TOTAL IRRIGATION OPERATING BUDGET | 411 | \$ 13,195,369 | \$ 11,830,985 | \$ (1,364,384) | -11.5% |