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Executive Assistant
Kennewick Irrigation District
2015 South Ely Street
Kennewick, WA 99337

KENNEWICK IRRIGATION DISTRICT RESOLUTION 2022-49

2023 BUDGET ADOPTION

A **RESOLUTION** for the purpose of adopting the Kennewick Irrigation District approved combined operating budget for 2023.

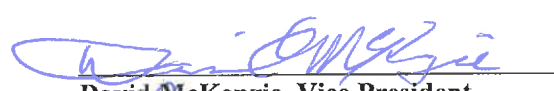
WHEREAS, the Board wishes to use best practices by having a budget for all types of operating and reserve funds on the cash basis as adopted by the District; and

WHEREAS, the District's new projected expenditure total (Summary Report attached) is **\$20,270,148** for all Operating and Capital Fund Types, and **\$849,614** for all Internal Reserve types, for a total of **\$21,119,762** including the transfers to the planned reserve accounts.

NOW, THEREFORE, BE IT RESOLVED:

That Resolution 2022-49 with **\$21,119,762** in expenditures is hereby adopted by the Board of Directors of Kennewick Irrigation District, Benton County, Washington, at an open public meeting thereof this 6th day of December 2022.


Gene Huffman, President


David McKenzie, Vice President


Kirk Rathbun, Director


Arland Ward, Director


Griffin Hanberg, Director

Kennewick Irrigation District					
Summary of Comprehensive Budgeted Revenues/Expenditures for Fiscal Year 2023					
Fund/Department	Fund Number	Beginning Fund Balance	Revenues/Addition to Fund Balance	Expenditures / Use of Fund Balance	Ending Fund Balance
<u>OPERATING & CAPITAL PROJECT FUNDS</u>					
Operating Fund Types:					
General Fund	411	3,884,297	13,066,827	13,066,465	3,884,659
Educational Benefit Fund	415	10,365	3,401	3,401	10,365
Lorayne J Potable	426	121,128	-	-	121,128
TOTAL- OPERATING FUNDS		\$ 4,015,790	\$ 13,070,228	\$ 13,069,866	\$ 4,016,152
Capital Project Funds:					
Capital Upgrade & Improvement Fund	431	2,335,067	3,621,424	5,425,711	530,780
Non-Infrastructure Capital Project Fund	432	175,868	18,121	18,121	175,868
Red Mountain Construction Fund	441	9,230	179	-	9,409
Central Storage Reservoir Development Fund	442	559,789	403,126	403,126	559,789
New Water Infrastructure & Supply Fund	470	287,106	251,293	243,429	294,970
Private Line Area Conversion Fund	471	1,104,882	49,781	-	1,154,663
RM Loan Guarantee Fund	477	954,950	-	-	954,950
Red Mtn LID Debt Service Fund	492	2,643,501	1,070,679	1,109,895	2,604,285
TOTAL- CAPITAL PROJECT FUNDS		\$ 8,070,393	\$ 5,414,603	\$ 7,200,282	\$ 6,284,714
<u>TOTAL OPERATING & CAPITAL PROJECT FUND BUDGETS:</u>		\$ 12,086,183	\$ 18,484,831	\$ 20,270,148	\$ 10,300,866
<u>INTERNAL RESERVE FUNDS</u>					
Operating Reserve Funds:					
Carryforward (Operating) Reserve	461	103,785	2,013	-	105,798
Equipment Replacement Reserve	462	628,371	284,857	284,857	628,371
Water Rights & Supply Legal Reserve	468	327,622	6,356	-	333,978
TOTAL- OPERATING RESERVE FUNDS		\$ 1,059,778	\$ 293,226	\$ 284,857	\$ 1,068,147
Non-Operating Reserves:					
Realty Reserve	467	5,014,675	449,145	339,757	5,124,063
Risk Management Mitigation Reserve	472	69,248	1,343	-	70,591
Capital Contributions Reserve	473	948,429	67,493	50,000	965,922
Drought Mitigation Reserve	474	696,374	87,782	75,000	709,156
Conservation Capital Project Reserve	476	452,480	109,748	100,000	462,228
TOTAL- NON-OPERATING RESERVE FUNDS		\$ 7,181,206	\$ 715,511	\$ 564,757	\$ 7,331,960
<u>TOTAL INTERNAL RESERVE FUND BUDGET</u>		\$ 8,240,984	\$ 1,008,737	\$ 849,614	\$ 8,400,107
TOTAL COMPREHENSIVE BUDGET		\$ 20,327,167	\$ 19,493,568	\$ 21,119,762	\$ 18,700,973

Kennewick Irrigation District

**Summary of Fund 411 Expenditures By Department
Comparative - 2023 Proposed to 2022 Final**

FUND		2023 Proposed Budgeted Expenditures	2022 Budgeted Expenditures	Increase or (Decrease) in Expenditures	% Increase or (Decrease)
Irrigation General Fund 411:	Dept Number				
General Exp-Non Departmental (Including Transfers)	00	\$1,920,071	1,759,394	\$160,677	9.1%
Executive Dept	01	\$455,668	509,241	(\$53,573)	-10.5%
Finance Dept	02	\$678,522	637,029	\$41,493	6.5%
Customer Service Dept	03	\$492,782	488,832	\$3,950	0.8%
Engineering Dept	04	\$1,593,774	1,722,452	(\$128,678)	-7.5%
Operations Dept	05	\$6,335,486	6,595,102	(\$259,616)	-3.9%
IT Dept	06	\$811,253	684,787	\$126,466	18.5%
Public Relations Dept	07	\$253,539	254,491	(\$952)	-0.4%
Land & Water Dept	08	\$190,571	184,370	\$6,201	3.4%
Realty Dept	09	\$249,789	300,761	(\$50,972)	-16.9%
Board of Directors	10	85,010	58,910	\$26,100	44.3%
TOTAL IRRIGATION OPERATING BUDGET	411	\$ 13,066,465	\$ 13,195,369	\$ (128,904)	-1.0%