

*Please return to:*

*Executive Administrative Manager  
Kennewick Irrigation District  
2015 South Ely Street  
Kennewick, WA 99337*

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## **KENNEWICK IRRIGATION DISTRICT RESOLUTION 2025-34**

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### **2025 BUDGET AMENDMENT, Revision 1**

A **RESOLUTION** of the Board of Directors of Kennewick Irrigation District (KID), Benton County, Washington, for the purpose of amending the approved operating budget for 2025.

#### **Section 1. RECITALS AND FINDINGS.**

**1.1** Kennewick Irrigation District approved the 2025 annual budget on December 3, 2024, with total expenditures of \$23,071,267 including transfers to planned reserve accounts.

**1.2** The Board of Directors has discussed the 2025 budget for operational and capital expenditures and has determined that additional expenditures and fund transfers are necessary.

**1.3** The Board of Directors has determined that 2025 additional expenditures and fund transfers should be affirmed with an amendment to the 2025 budget.

**1.4** The 2025 budget amendment, revision 1 is covered by existing resources (no new funding sources are required); and

**1.5** A detailed report of each proposed change in expenses and the estimated ending fund balance on December 31, 2025, is attached.

**1.6** The District has the funds available to make the proposed changes, and these changes are consistent with District policy, and with previous Board approved actions.

**1.7** The 2025 operating budget is amended to authorize the transfer of \$670,106 to the Irrigation Operating Fund from the Carryforward (Operating) Reserve Fund in the amount of \$636,601 and \$33,505 from the Risk Management Mitigation Reserve Fund.

**1.8** The 2025 operating budget is also amended to increase the authorized expenses of \$300,200 in the Irrigation Operating Fund, \$776,895 in the Capital Upgrade & Improvement Fund and \$73,286 in the Equipment Replacement Reserve Fund.

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**Section 2. IMPLEMENTATION.** The KID District Manager is hereby authorized and directed to take such action as appropriate and necessary to administer and enforce this Resolution.

**Section 3. REPEALER; FURTHER ACTIONS.** Any KID act prior to and inconsistent with this Resolution is hereby superseded and repealed. Nothing in this Resolution shall limit the future authority of KID to modify rates, charges, and assessments.

**RESOLUTION 2025-34 IS HEREBY ADOPTED** by the Board of Directors of Kennewick Irrigation District, Benton County, Washington, at a regular open public meeting with a quorum present thereof this 2nd day of December 2025.



Kirk Rathbun, President

**ABSENT**

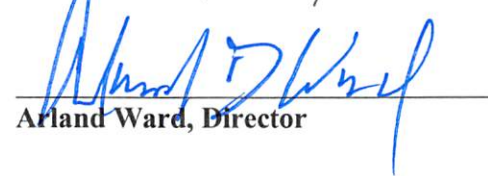
David McKenzie, Director



Griffin Hanberg, Director



Gene Huffman, Vice-President



Arland Ward, Director

**Kennewick Irrigation District**  
**Budget Amendment, Revision 1**  
**For the year ending December 31, 2025**

	2025 Original Budget	Budget Revision 1	2025 Revised Budget
<b>EXPENDITURES:</b>			
<b>Operating</b>			
Bank Service Charges	\$ 67,500	\$ 7,500	\$ 75,000
Board Training and Governance	500	-	500
Building Maintenance & Services	143,642	16,000	159,642
Business Licenses, Permits, and Dues	62,700	(5,000)	57,700
Communications	217,912	(4,000)	213,912
Computer Expense	448,366	4,000	452,366
Contract Labor & Staffing Services	12,000	(10,000)	2,000
Damage Claims & Deductibles	40,000	146,000	186,000
Distribution Expense	150,000	(34,000)	116,000
Drought Related Expense	-	-	-
Employee Training & Relations	106,700	(7,000)	99,700
Equipment Expenses	518,500	80,000	598,500
Helping Hands Assistance	30,000	-	30,000
Legal Expense	193,000	(4,000)	189,000
Outside Water Supplier Fees	36,414	-	36,414
Payroll-Fringe Benefits and Payroll Taxes	2,579,979	-	2,579,979
Payroll-Overtime Wages	183,500	-	183,500
Payroll-Salaries and Wages	6,230,359	-	6,230,359
Professional Services	296,000	13,700	309,700
Property & Casualty Insurance	1,261,788	8,000	1,269,788
Public Relations/Education	24,000	(2,000)	22,000
Pumps - Electricity/Repairs	797,000	20,000	817,000
Supplies and Office Expense	74,357	25,000	99,357
Transmission System Expense	59,000	(4,000)	55,000
Travel and Meetings	103,500	(3,000)	100,500
Unemployment Claims	-	21,000	21,000
USBR Shared Maintenance	392,720	32,000	424,720
Weed Control	394,700	-	394,700
<i>Total - Operating</i>	<u>\$ 14,424,137</u>	<u>\$ 300,200</u>	<u>\$ 14,724,337</u>
<b>Capital</b>			
Campus Improvements & Equipment	\$ 635,059	\$ -	\$ 635,059
Debt Service Costs	1,327,339	-	1,327,339
Heavy Equipment	500,000	-	500,000
Irrigation Infrastructure	1,054,000	676,221	1,730,221
Payroll-Fringe Benefits and Payroll Taxes	88,427	16,398	104,825
Payroll-Overtime Wages	200,000	-	200,000
Payroll-Salaries and Wages	400,000	84,276	484,276
Professional Studies & Services	363,000	-	363,000
Vehicle Purchase	484,000	73,286	557,286
<i>Total - Capital</i>	<u>\$ 5,051,825</u>	<u>\$ 850,181</u>	<u>\$ 5,902,006</u>

## Kennewick Irrigation District

### 2025 Budget Amendment, Rev. 1

<u>Fund/Department</u>	<u>Fund Number</u>	<u>Ending Fund Balance</u>	<u>Rev 1. Ending Fund Balance</u>
<b><u>OPERATING &amp; CAPITAL PROJECT FUNDS</u></b>			
<b><u>Operating Fund Types:</u></b>			
General Fund	411	\$ 2,819,736	\$ 3,189,642
Educational Benefit Fund	415	3,239	41,500
<b>TOTAL- OPERATING FUNDS</b>		<b>\$ 2,822,975</b>	<b>\$ 3,231,142</b>
<b><u>Capital Project Funds:</u></b>			
Capital Upgrade & Improvement Fund	431	1,861,381	\$ 1,684,486
Non-Infrastructure Capital Project Fund	432	19,814	619,814
Central Storage Reservoir Development Fund	442	365,753	365,753
New Water Infrastructure & Supply Fund	470	4,971	4,971
Private Line Area Conversion Fund	471	1,537,794	1,537,794
RM Loan Guarantee Fund	477	954,950	954,950
Red Mtn LID Debt Service Fund	492	3,598,574	3,598,574
<b>TOTAL- CAPITAL PROJECT FUNDS</b>		<b>\$ 8,343,237</b>	<b>\$ 8,766,342</b>
<b><u>TOTAL OPERATING &amp; CAPITAL PROJECT FUND BUDGETS:</u></b>		<b>\$ 11,166,212</b>	<b>\$ 11,997,484</b>
<b><u>INTERNAL RESERVE FUNDS</u></b>			
<b><u>Operating Reserve Funds:</u></b>			
Carryforward (Operating) Reserve	461	\$ 661,296	24,695
Equipment Replacement Reserve	462	518,458	445,172
Water Rights & Supply Legal Reserve	468	376,721	376,721
<b>TOTAL- OPERATING RESERVE FUNDS</b>		<b>\$ 1,556,475</b>	<b>\$ 846,588</b>
<b><u>Non-Operating Reserves:</u></b>			
Realty Reserve	467	5,683,028	5,683,028
Risk Management Mitigation Reserve	472	106,901	73,396
Capital Contributions Reserve	473	1,492,163	1,492,163
Drought Mitigation Reserve	474	747,124	747,124
Conservation Capital Project Reserve	476	422,562	422,562
<b>TOTAL- NON-OPERATING RESERVE FUNDS</b>		<b>\$ 8,451,778</b>	<b>\$ 8,418,273</b>
<b><u>TOTAL INTERNAL RESERVE FUND BUDGET</u></b>		<b>\$ 10,008,253</b>	<b>\$ 9,264,861</b>
<b>TOTAL COMPREHENSIVE BUDGET</b>		<b>\$ 21,174,465</b>	<b>\$ 21,262,345</b>