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

KENNEWICK IRRIGATION DISTRICT RESOLUTION 2025-35

2026 BUDGET ADOPTION

A **RESOLUTION** for the purpose of adopting the Kennewick Irrigation District approved combined operating budget for 2026.

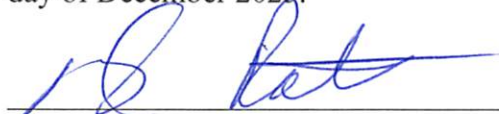
WHEREAS, the Board wishes to use best practices by having a budget for all types of operating and reserve funds on the cash basis as adopted by the District; and

WHEREAS, the Board approves the elimination of the \$75,000 transfer to the Drought Mitigation Fund in the 2026 Budget; and

WHEREAS, the District's new projected expenditure total (Summary Report attached) is **\$21,805,117** for all Operating and Capital Fund Types, and **\$902,940** for all Internal Reserve types, for a total of **\$22,708,057** including the transfers to the planned reserve accounts.

NOW, THEREFORE, BE IT RESOLVED:

That Resolution 2025-35 with **\$22,708,057** in expenditures and transfers to the planned reserve accounts is hereby adopted by the Board of Directors of Kennewick Irrigation District, Benton County, Washington, at an open public meeting with a quorum present thereof this 2nd day of December 2025.



Kirk Rathbun, President

ABSENT

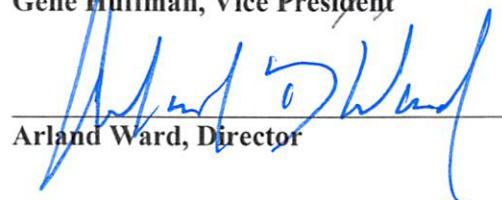
David McKenzie, Director



Griffin Hanberg, Director



Gene Huffman, Vice President



Arland Ward, Director

Kennewick Irrigation District

Summary of Irrigation Operating Fund Revenue, Expenditures and Transfers by Department 2026 Budget

<u>Irrigation Operating Fund (411):</u>	2026 Budget
<u>Revenues and Transfers:</u>	
Operations & Maintenance Assessments	\$ 13,753,955
Transfers from Other Funds	1,422,306
Other Revenues, Interest, Penalties and Fees, etc.	375,895
Total Revenues and Transfers	\$ 15,552,156
<u>Expenditures and Transfers:</u>	
General Exp-Non Departmental (including Transfers)	\$ 2,304,557
Executive Dept.	994,514
Finance Dept.	960,564
Customer Service Dept.	706,066
Engineering Dept.	1,457,304
Operations Dept.	7,206,336
IT Dept.	1,048,124
Public Relations Dept.	272,200
Land & Water Dept.	234,286
Realty Dept.	233,000
Board of Directors	74,835
<i>Total Expenditures and Transfers</i>	\$ 15,491,786
<u>Irrigation Operating Fund Surplus</u>	\$ 60,369

Kennewick Irrigation District

Summary of Comprehensive Budgeted Revenues/Expenditures for Fiscal Year 2026

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>					
<u>Operating Fund Types:</u>					
General Fund	411	3,189,642	15,552,156	15,491,786	3,250,011
Educational Benefit Fund	415	41,500	338	30,000	11,838
TOTAL- OPERATING FUNDS		\$ 3,231,142	\$ 15,552,494	\$ 15,521,786	\$ 3,261,849
<u>Capital Project Funds:</u>					
Capital Upgrade & Improvement Fund	431	1,684,486	3,244,545	4,480,344	448,687
Non-Infrastructure Capital Project Fund	432	619,814	4,481	545,000	79,295
Central Storage Reservoir Development Fund	442	365,753	14,191	70,000	309,944
New Water Infrastructure & Supply Fund	470	4,971	284,349	278,091	11,229
Private Line Area Conversion Fund	471	1,537,794	92,340	-	1,630,134
RM Loan Guarantee Fund	477	954,950	-	-	954,950
Red Mtn LID Debt Service Fund	492	3,598,574	1,136,850	909,895	3,825,529
TOTAL- CAPITAL PROJECT FUNDS		\$ 8,766,342	\$ 4,776,757	\$ 6,283,330	\$ 7,259,768
<u>TOTAL OPERATING & CAPITAL PROJECT FUND BUDGETS:</u>		\$ 11,997,484	\$ 20,329,250	\$ 21,805,117	\$ 10,521,618
<u>INTERNAL RESERVE FUNDS</u>					
<u>Operating Reserve Funds:</u>					
Carryforward (Operating) Reserve	461	24,695	11,132	-	35,827
Equipment Replacement Reserve	462	445,172	294,392	375,000	364,564
Water Rights & Supply Legal Reserve	468	376,721	12,582	-	389,303
TOTAL- OPERATING RESERVE FUNDS		\$ 846,588	\$ 318,106	\$ 375,000	\$ 789,694
<u>Non-Operating Reserves:</u>					
Realty Reserve	467	5,683,028	624,919	427,940	5,880,007
Risk Management Mitigation Reserve	472	73,396	3,621	-	77,017
Capital Contributions Reserve	473	1,492,163	200,527	-	1,692,690
Drought Mitigation Reserve	474	747,124	24,169	-	771,293
Conservation Capital Project Reserve	476	422,562	17,424	100,000	339,986
TOTAL- NON-OPERATING RESERVE FUNDS		\$ 8,418,273	\$ 870,660	\$ 527,940	\$ 8,760,993
<u>TOTAL INTERNAL RESERVE FUND BUDGET</u>		\$ 9,264,861	\$ 1,188,766	\$ 902,940	\$ 9,550,687
TOTAL COMPREHENSIVE BUDGET		\$ 21,262,345	\$ 21,518,016	\$ 22,708,057	\$ 20,072,304