

Executive Assistant
Kennewick Irrigation District
12 West Kennewick Avenue
Kennewick, WA 99336

KENNEWICK IRRIGATION DISTRICT RESOLUTION 2015-34

2016 BUDGET ADOPTION

A **RESOLUTION** for the purpose of adopting the Kennewick Irrigation District approved combined operating budget for 2016.

WHEREAS, Kennewick Irrigation District has adopted a rate structure and can estimate its revenues and expenses for the calendar year 2016; 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 **\$13,152,431** for all Operating and Capital Fund Types and **\$4,054,890** for all Non-Operating and Restricted Reserve types for a total of **\$17,207,321** including the transfers to the planned reserve accounts.

NOW, THEREFORE, BE IT RESOLVED:

That Resolution 2015-34 with **\$17,207,321** in expenditures is hereby adopted by the Board of Directors of Kennewick Irrigation District, Benton County, Washington, at an open public meeting thereof this 27th day of October, 2015.



Kirk Rathbun, President



David McKenzie, Vice President



Gene Huffman, Director



Patrick McGuire, Director



Dean Dennis, Director

Kennewick Irrigation District
Summary of Revised Budgeted Revenues/Expenditures for Fiscal Year 2016
 For Presentation October 27, 2015

FUND	Estimated 1/1/16 Beginning Cash & Investments	2016 Budgeted Revenues	2016 Budgeted Expenditures	Estimated Ending 12/31/16 Cash & Investments
<u>OPERATING & CAPITAL PROJECT FUNDS</u>	<u>Beginning Fund Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Beginning + Revenues minus Expenditures</u>
<u>Operating Fund Types</u>	<u>Fund Number</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Beginning + Revenues minus Expenditures</u>
General Fund	0400	\$9,590,500	\$9,325,370	\$5,088,993
Elliot Lake Debt Service	0344	\$5,500	\$10,000	18,162
Elliot Lake	0348	47,676	38,901	160,073
Lorayne J	0349	82,292	80,590	166,655
TOTAL- OPERATING FUND TYPES		\$9,725,968	\$9,454,861	\$5,433,883
<u>Capital Project Funds</u>				
Capital Upgrade & Improvement Fund	8000	1,674,100	1,674,100	631,837
Red Mountain LID	8002	-	470	-
LID Construction Project	8008	-	-	-
General Capital Projects	8010	2,023,000	2,023,000	123,920
TOTAL- CAPITAL PROJECT FUNDS		\$3,697,100	\$3,697,570	\$755,757
<u>TOTAL OPERATING & CAPITAL PROJECT FUND BUDGETS</u>				
		\$13,423,068	\$13,152,431	\$6,189,640

Kennewick Irrigation District
Summary of Revised Budgeted Revenues/Expenditures for Fiscal Year 2016
For Presentation October 27, 2015

<u>RESERVE FUNDS</u>	<u>1/1/16 Beginning Reserve Balances</u>	<u>2016 Additions To Reserves</u>	<u>2016 Planned Use Of Reserves</u>	<u>12/31/16 Ending Reserve Balances</u>
Operating Reserve Funds				
Carryforward(Operating) Resv	6410	200	293,270	303,467
Equipment Replacement Resv	6420	260,000	100,000	232,839
TOTAL- OPERATING RESERVE FUNDS		\$260,200	\$393,270	\$536,306
Non-Operating Restricted Reserves				
Conservation Capital Project Reserve	8004	100,000	-	750,442
Private Capital Contributions	8005	-	-	231,093
Emergency Mitigation Reserve	6440	350	-	359,129
Red Mtn LID Debt Svc Fund	8007	1,057,110	1,179,110	-
Red Mtn Loan Guarantee Fund	8021			954,950
Drought Mitigation Reserve	6450	75,650	20,530	372,951
Realty Reserves	6500	3,001,912	2,461,980	8,545,890
TOTAL- NON-OPERATING RESERVE FUNDS		\$4,235,022	\$3,661,620	\$11,214,455
<u>TOTAL RESERVE FUND BUDGET</u>		\$4,495,222	\$4,054,890	\$11,750,761
<u>TOTAL COMPREHENSIVE BUDGET \$\$\$</u>		\$17,918,290	\$17,207,321	\$17,940,401

Kennewick Irrigation District
Summary of Fund 0400 Irrigation Expenditures By Department - Comparative 2016 Original to 2015 Revised
 For Presentation October 27, 2015

FUND	Dept Number	2016 Proposed Budgeted Expenditures	2015 Revised Budgeted Expenditures	(Increase) or Decrease in Expenditures	% (Incr) or Decrease
Irrigation General Fund 0400					
General Exp-Non Departmental (incl Genl Capital Projects)	00	\$837,530	\$1,058,000	\$220,470	20.8%
Executive Dept	01	690,350	654,810	(\$35,540)	-5.4%
Finance Dept	02	1,249,160	1,234,290	(\$14,870)	-1.2%
Engineering Dept	04	1,015,820	983,200	(\$32,620)	-3.3%
Operations Dept	05	4,454,360	4,314,835	(\$139,525)	-3.2%
Planning Dept	08	235,740	234,950	(\$790)	-0.3%
Realty Dept	09	309,380	218,560	(\$90,820)	-41.6%
Board of Directors	10	77,500	75,430	(\$2,070)	-2.7%
Drought Expenses	21	20,530	302,860	\$282,330	93.2%
TOTAL IRRIGATION OPERATING BUDGET w/o NON-OPERATING TRANSFERS	0400	\$8,890,370	\$9,076,935	\$186,565	2.1%

Salary Ranges And Positions- Proposed for 2016 Budget
Authorized Positions as of January 1, 2016

	2015 Approved Ranges		2016 Approved Ranges		Number of Authorized Positions	Total FTE's Per Dept
	Mo. Salary or Hrlly Rate	Mo. Salary or Hrlly Rate	Mo. Salary or Hrlly Rate	Mo. Salary or Hrlly Rate		
EXECUTIVE DEPT	Bottom	Top	Bottom	Top		
District Manager	8,731.98	11,145.26	8,906.62	11,368.17	1	
Executive Assistant	3,733.94	5,005.11	3,808.62	5,105.21	1	
Public Relations Coordinator (Salary for a .7 FTE)	2,610.58	3,407.22	2,662.79	3,475.36	0.7	
					EXECUTIVE:	2.7
FINANCE DEPT	Bottom	Top	Bottom	Top		
Comptroller/Treasurer	7,165.57	9,605.36	7,308.88	9,797.47	1.2	Overlap
Customer Account Supervisor	5,721.14	7,301.70	5,835.56	7,447.73	1	
Senior Accountant	4,586.10	6,131.31	4,677.82	6,253.94	1	
Accounting Technician	20.17	26.32	20.57	26.85	2	
Accounting Clerk	18.14	24.30	18.50	24.79	1	
Customer Service Specialist III	20.75	24.04	21.17	24.52	1	
Customer Service Specialist II	16.41	21.41	16.74	21.84	2.6	
Receptionist	15.39	20.08	15.70	20.48	0.5	
Information Technology & Purchasing Specilst (Change 2015)	23.59	31.51	23.59	31.51	1	
					FINANCE	
ENGINEERING DEPT	Bottom	Top	Bottom	Top		
Engineering/Operations Manager	7,446.67	9,978.40	7,595.60	10,177.97	1	
Assistant Engineering Manager	5,729.98	7,676.51	5,844.58	7,830.04	1	
Executive Assistant	3,733.94	5,005.11	3,808.62	5,105.21	1	
Staff Engineer, EIT	27.74	36.88	28.29	37.62	3	
Construction Inspector/CAD Technician	21.76	28.39	22.20	28.96	1	
Engineering Technician - Locator	20.79	27.11	21.21	27.65	1	
CAD Specialist	23.38	30.50	23.85	31.11	1	
Engineering Intern (2@.35 FTE ea)	12.00	15.30	12.00	15.30	0.7	
Code Enforcement-Temp-up to 4 mos, 1 week	27.11	27.11	27.11	27.11	0.3	
Instrumentation Technician- Add 1 additional July 15	26.86	32.22	27.40	32.86	2	
					ENGINEERING	12
OPERATIONS DEPT	Bottom	Top	Bottom	Top		
Assistant Ops/Maintenance Manager	5,729.98	7,676.51	5,844.58	7,830.04	1	
Operations Lead	27.55	31.69	28.10	32.32	3	
Pump Technician	23.36	26.87	23.83	27.41	4	
Mechanic/Warehouser	22.27	25.61	22.72	26.12	1	
Maintenance	21.56	24.81	21.99	25.31	9	
Canal Patrol	21.56	24.81	21.99	25.31	2	
Vegetation Control Specialist	22.53	25.92	22.98	26.44	1	
Vegetation Control Technician	20.48	23.55	20.89	24.02	1	
Maintenance Laborer	13.09	15.05	13.35	15.35	3	
Pump & Control Specialist	24.25	28.09	24.25	28.09	1	
Administrative Assistant- Ops	17.45	23.39	17.80	23.86	1	
Seasonal Temps-Winter up to 4.25 mos x 8 Temps	12.17	12.17	12.47	12.47	-	
					OPERATIONS	27
PLANNING DEPT	Bottom	Top	Bottom	Top		
Planning Manager	7,146.12	9,575.30	7,289.04	9,766.81	1	
Real Property Manager (Temp. 1.6 FTE to Feb 2015)	4,586.10	5,890.86	4,677.82	6,008.68	1	
GIS Specialist	25.56	33.34	26.07	34.01	1	
					PLANNING	3
					Total FTE'S*:	56