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**KENNEWICK IRRIGATION DISTRICT  
RESOLUTION 2016-44**

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**2017 BUDGET ADOPTION**

A **RESOLUTION** for the purpose of adopting the Kennewick Irrigation District approved combined operating budget for 2017.

**WHEREAS**, Kennewick Irrigation District has adopted a rate structure and can estimate its revenues and expenses for the calendar year 2017; 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 **\$14,091,612** for all Operating and Capital Fund Types and **\$2,782,882** for all Non-Operating and Restricted Reserve types for a total of **\$16,874,494** including the transfers to the planned reserve accounts.

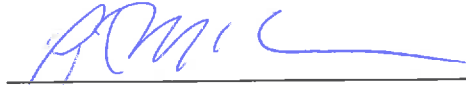
**NOW, THEREFORE, BE IT RESOLVED:**

That Resolution 2016-44 with **\$16,874,494** in expenditures is hereby adopted by the Board of Directors of Kennewick Irrigation District, Benton County, Washington, at an open public meeting thereof this 2<sup>nd</sup> day of December, 2016.

  
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**David McKenzie, President**

  
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**Gene Huffman, Vice-President**

  
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**Kirk Rathbun, Director**

  
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**Patrick McGuire, Director**

  
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**Dean Dennis, Director**

**Kennewick Irrigation District**  
**Summary of Revised Budgeted Revenues/Expenditures for Fiscal Year 2017**  
 For Presentation December 6, 2016

<b>FUND</b>		<b>Estimated 1/1/17 Beginning Cash &amp; Investments</b>	<b>2017 Budgeted Revenues</b>	<b>2017 Budgeted Expenditures</b>	<b>Estimated Ending 12/31/17 Cash &amp; Investments</b>
<b><u>OPERATING &amp; CAPITAL PROJECT FUNDS</u></b>					
<b><u>Operating Fund Types</u></b>	<b><u>Fund Number</u></b>	<b><u>Beginning Fund Balance</u></b>	<b><u>Revenues</u></b>	<b><u>Expenditures</u></b>	<b><u>Beginning + Revenues minus Expenditures</u></b>
General Fund	411	\$ 4,991,378	\$9,779,601	\$9,760,165	\$5,010,814
Elliot Lake Debt Service	491	\$23,077	\$3,000	\$9,500	16,577
Lorayne J	426	\$164,394	82,267	96,947	149,714
<b>TOTAL- OPERATING FUND TYPES</b>		<b>\$5,178,849</b>	<b>\$9,864,868</b>	<b>\$9,866,612</b>	<b>\$5,177,105</b>
<b><u>Capital Project Funds</u></b>					
Capital Upgrade & Improvement Fund	431	\$133,842	4,361,230	4,000,000	495,072
Red Mountain LID	441	\$185,024	0.00	50,000	135,024
General Capital Projects	432	\$26,469	150,000	175,000	1,469
<b>TOTAL- CAPITAL PROJECT FUNDS</b>		<b>\$345,335</b>	<b>\$4,511,230</b>	<b>\$4,225,000</b>	<b>\$631,564</b>
<b><u>TOTAL OPERATING &amp; CAPITAL PROJECT FUND BUDGETS</u></b>					
		<b>\$5,524,184</b>	<b>\$14,376,098</b>	<b>\$14,091,612</b>	<b>\$5,808,669</b>

**Kennewick Irrigation District**  
**Summary of Revised Budgeted Revenues/Expenditures for Fiscal Year 2017**  
 For Presentation December 6, 2016

<u><b>RESERVE FUNDS</b></u>		<u><b>1/1/17 Beginning Reserve Balances</b></u>	<u><b>2017 Additions To Reserves</b></u>	<u><b>2017 Planned Use Of Reserves</b></u>	<u><b>12/31/17 Ending Reserve Balances</b></u>
<u><b>Operating Reserve Funds</b></u>					
Carryforward(Operating) Resv	461	\$838,343	972	0.00	839,315
Equipment Replacement Resv	462	\$324,119	275,000	225,000	374,119
<b>TOTAL- OPERATING RESERVE FUNDS</b>		<b>\$1,162,462</b>	<b>\$275,972</b>	<b>\$225,000</b>	<b>\$1,213,434</b>
<u><b>Non-Operating Restricted Reserves</b></u>					
Cons. Capital Project Reserve	476	\$726,984	100,000	100,000	726,984
Private Capital Contributions	473	413,083	87,920	0.00	501,003
Emergency Mitigation Reserve	472	268,291	100,000	0.00	368,291
Red Mtn LID Debt Svc Fund	492	1,728,021	563,611	1,179,110	1,112,522
Red Mtn Loan Guarantee	477	954,950	0.00	0.00	954,950
Drought Mitigation Reserve	474	642,165	77,000	336,751	382,414
New Water Infrastr & Supply	470	0.00	650,241	0.00	650,241
Realty Reserves	467	5,903,396	2,542,660	942,021	7,504,035
<b>TOTAL- NON-OPERATING RESERVE FUNDS</b>		<b>\$10,636,890</b>	<b>4,121,432</b>	<b>\$2,557,882</b>	<b>12,200,440</b>
<u><b>TOTAL RESERVE FUND BUDGET</b></u>		<b>\$11,799,352</b>	<b>\$4,397,404</b>	<b>\$2,782,882</b>	<b>\$13,413,874</b>
<u><b>TOTAL COMPREHENSIVE BUDGET \$\$\$</b></u>		<b>\$17,323,536</b>	<b>\$18,773,502</b>	<b>\$16,874,494</b>	<b>\$19,222,544</b>

**Kennewick Irrigation District**  
**Summary of Fund 0400 Irrigation Expenditures By Department - Comparative 2017 Original to 2016 Revised**

For Presentation December 6, 2016

<b>FUND</b>	<b>Dept Number</b>	<b>2017 Proposed Budgeted Expenditures</b>	<b>2016 Revised Budgeted Expenditures</b>	<b>(Increase) or Decrease in Expenditures</b>	<b>% (Incr) or Decrease</b>
<b><u>Irrigation General Fund 0400</u></b>					
General Exp-Non Departmental (incl Genl Capital Projects)	00	\$884,230	\$837,530	(\$46,700)	-5.6%
Executive Dept	01	837,548	690,350	(\$147,198)	-21.3%
Finance Dept	02	1,043,240	1,249,160	\$205,920	16.5%
Engineering Dept	04	1,075,461	1,015,820	(\$59,641)	-5.9%
Operations Dept	05	4,368,180	4,454,360	\$86,180	1.9%
Land & Water Dept	08	616,540	235,740	(\$380,800)	-161.5%
Realty Dept	09	301,321	309,380	\$8,059	2.6%
Board of Directors	10	69,253	77,500	\$8,247	10.6%
Other Expenses	21	13,420	20,530	\$7,110	34.6%
<b>TOTAL IRRIGATION OPERATING BUDGET w/o NON-OPERATING TRANSFERS</b>	<b>0400</b>	<b>\$9,209,193</b>	<b>\$8,890,370</b>	<b>(\$318,823)</b>	<b>-3.6%</b>

**Positions and Salary Ranges -**

**January 1, 2017 with 2% COLA per union contracts**

	January 1, 2017 Positions, FTE's, & Ranges		Number of Authorized Positions	Total FTE's Per	
	Mo. Salary	Hrly Rate			
<b>EXECUTIVE DEPT</b>	Bottom	Top			
* District Manager	12,223.44	14,971.73	1	4	
Executive Assistant	3,884.79	5,207.31	1		
Project Manager	6,148.56	8,239.56	1		
Public Relations Coordinator (Salary for 1.0 FTE)	3,880.07	5,064.10	1		
			<b>Executive</b>		
<b>FINANCE DEPT</b>	Bottom	Top			
* Comptroller/Treasurer	9,993.42	11,611.00	1	11	
Customer Account Supervisor	5,952.27	7,596.68	1		
Senior Accountant	4,771.38	6,379.02	1		
Accounting Technician	20.98	27.39	2		
Accounting Clerk	18.87	25.29	1		
Customer Service Specialist III	21.59	25.01	1		
Customer Service Specialist II	17.07	22.28	3		
Janitor/Handy-Person	13.62	15.66	1.0		
			<b>Finance</b>		
<b>ENGINEERING DEPT</b>	Bottom	Top			
* Engineering/Operations Manager	10,177.97	12,750.00	1	12	
Assistant Engineering Manager	5,961.47	7,986.64	1		
Executive Assistant	3,884.79	5,207.31	1		
Staff Engineer (EIT)	28.86	38.37	3		
Staff Engineer II	31.10	42.53	0		
Construction Inspector/CAD Technician	22.64	29.54	1		
Engineering Technician - Locator	21.63	28.20	1		
CAD Specialist	24.33	31.73	1		
Engineering Intern (2@.35 FTE ea)	12.24	15.61	0.7		
Code Enforcement-Temp-up to 4 mos	27.65	27.65	0.3		
Instrumentation Technician- Add 1 additional July	27.95	33.52	2		
			<b>Engineering</b>		
<b>OPERATIONS DEPT</b>	Bottom	Top			
Assistant Ops/Maintenance Manager	5,961.47	7,986.64	1		27
Temporary Operations Superintendent	31.53	39.53	1		
Operations Lead	28.66	32.97	3		
Pump Technician	24.31	27.96	3		
Mechanic/Warehouser	23.17	26.64	1		
Maintenance	22.43	25.82	9		
Canal Patrol	22.43	25.82	2		
Vegetation Control Specialist	23.44	26.97	1		
Vegetation Control Technician	21.31	24.50	1		
Maintenance Laborer	13.62	15.66	3		
Pump & Control Specialist	25.73	29.80	1		
Administrative Assistant- Ops	18.16	24.34	1		
Seasonal Operators-Winter up to 4.25 mos x 5	22.43	22.43			
Seasonal Temps-Winter up to 4.25 mos x 15 Temps	12.72	12.72			
			<b>Operations</b>		
<b>LAND AND WATER RESOURCES DEPT</b>	Bottom	Top			
* Land & Water Resources Manager	9,962.16	11,594.00	1	4	
Real Property Manager	4,771.38	6,128.85	1		
GIS/Environmental Compliance Specialist	29.99	41.53	1		
Information Technology & Purchasing Specialist	24.06	32.14	1		
			<b>Land/Water</b>		
* District Manager, Treasurer, Eng./Ops Manager, & Land & Water Resources Manager ranges are special onetime ranges that reflect the Districts special current need to defend its water rights at this time and the exceptional qualifications of the incumbents. When the current incumbents leave the District the ranges will revert to their previous lower levels.			<b>Total FTE'S*:</b>	58	
Normal District Manager	8,906.62	11,368.17			
Normal Comptroller/Treasurer	7,308.88	9,797.47			
Normal Engineering/Operations Manager	7,595.60	10,177.97			
Normal Land & Water Resources Manager	7,289.04	9,766.81			