

How Moab Irrigation District #20 Sets Its Annual Budget and Rates

Each year, Moab Irrigation District #20 follows a structured, transparent process to plan for the coming season, approve the annual budget, and set assessment charges for landowners. The steps below reflect both Washington State law and Moab's established board practices.

1. Review Upcoming Operational Needs

Beginning in late summer and early fall, the Board and the staff evaluate expected water delivery demands, planned maintenance, leak detection work, and capital projects. This review establishes the financial needs for the coming year.

2. Develop the Draft Budget

District staff prepare a draft expense budget that outlines projected operating, maintenance, and capital expenses. The Board reviews the draft and discusses the details to ensure the plan aligns with Moab's priorities and long-term infrastructure needs. (The 2027 draft budget was presented and discussed during the September 17, 2026, Board Meeting)

3. Approve the Annual Budget

After public input and any revisions needed at this meeting, the Board's goal is to adopt the annual budget. This becomes Moab's financial plan for the upcoming year and guides all spending decisions. (Annual budget approval will be discussed during the October 15, 2026, Board Meeting and the location will be moved to the Tri-State Grange building in Newman Lake to allow for more room.)

4. Calculate Assessment Charges and Usage Rates

With the budget finalized, the Board determines the assessment charges and usage rates needed to fund operations, maintenance, and capital projects. These determinations are forecasted to occur during the October 15, 2026, and November 19, 2026, Board Meetings.

5. Publish Notice of the Completed Assessment Roll

Once charges are set and listed in a document titled "Assessment Roll", Moab Irrigation must publish a notice under RCW 87.03.260:

- Notice must state that the Assessment Roll is complete and available for inspection at the District office and also will let the landowners know the date of the upcoming equalization meeting.

6. Adopt Assessment Charges for the New Year

The Board will hold an equalization meeting on the same date as the December Board of Directors meeting, December 17, 2026. The purpose of the equalization meeting is to give landowners an opportunity to review how their property is included on the proposed assessment roll and to raise concerns about the accuracy or fairness of their individual assessment. The meeting is not intended to debate the District's overall costs or budget. Instead, a landowner may ask the Board to review matters affecting how the assessment is applied to the property, such as property information, assessed acreage, classification, allocation, or other relevant errors or inequities. The Board considers these requests and may make appropriate corrections before formally adopting the assessments at a regular meeting. The adopted assessments are then used to prepare the annual Assessment Roll submitted to Spokane County, which collects the amounts with the landowners' property taxes for the following year.