

WATER DISTRICT 120

BUDGET 2026

11/1/2025 - 10/31/2026

2026 Budget

Administrative Income

	Count	2026 Rate	
Minimum Assessments (403)	327	\$ 75.00	\$24,525
GWD AF Billing (404)	682,855	\$ 0.058	\$39,606
Administrative Fees (401)	106,014	\$ 0.058	\$6,149
			<u>\$70,279</u>

Measuring and Reporting Income

Diversion/Wells, measured (405)	310	\$ 75.00	\$23,250
			<u>\$23,250</u>

Other Income

Credit Adjustments/Misc Income
Interest

Total Income Budget \$93,529

Expenses

IDWR Contract \$94,500
Anticipated January IDWR Expense
Reconciliation Discrepancy

Total Expense Budget \$94,500

Proposed Net Income (Loss) -\$971

**Water District 120
2026 Resolutions**

1. The annual Water District 120 meeting shall hereafter be held on the second Monday of February of each year unless the Director of IDWR or the Water District 120 advisory committee should find it necessary to change the meeting date or unless changed by resolution of the district at any annual meeting.
2. The watermaster shall perform the duties as required by Chapter 6, Title 42, Idaho Code and in accordance with:
 - 1) The duties described in the Final Order Creating Water District 120, signed by the Director of the IDWR, February 19, 2002, including:
 - a) Curtail illegal diversions;
 - b) Measure and report the diversions under water rights;
 - c) Enforce the provisions of the stipulated agreements approved by the Director, and;
 - d) Curtail out-of-priority diversions determined by the director to be causing injury to senior priority water rights if not covered by a stipulated agreement or a mitigation plan approved by the Director.
 - 2) Direction and guidance provided by the Director of IDWR pursuant to Idaho Water Law.
 - 3) The annual water district resolutions as adopted herein.
3. Blake Jordan be elected as the watermaster for Water District 120. The Director of IDWR shall appoint Blake Jordan, an employee of IDWR, to provide watermaster services for the ensuing year.
4. As provided in Idaho Code § 42-608(4), the watermaster shall serve throughout the entire year after election at this meeting and upon appointment by the Director.
5. Stephanie Mickelsen is hereby elected as the Water District 120 Treasurer. The duties of the treasurer will be to approve the expenses and disburse water district funds, and to prepare or oversee preparation of a written statement of the financial affairs of the district at the end of each fiscal year, in accordance with Idaho Code § 42-619.
6. The attached budget represents the expenses to be incurred by Water District 120 in the current year (November 1 – October 31). The attached budget is hereby adopted as a component of these resolutions.
7. Water District 120 includes one or more ground water districts, irrigation districts or other geographical areas where the source of water or nature of water use is common among water right owners and users. The following ground water districts and irrigation districts may already be measuring and reporting diversions on their own to promote efficiency in the administration of water rights and water management.
 - 1) Aberdeen-American Falls Ground Water District
 - 2) Bingham Ground Water District
 - 3) Bonneville-Jefferson Ground Water District
 - 4) Falls Irrigation

8. Water Users within Water District 120 shall be assessed as follows. For purposes of these resolutions, the diversion rate for a point of diversion shall be calculated based on the cumulative diversion rate authorized under all water rights pertaining to the point of diversion.
 - a) Diversions meeting the definition of “domestic purposes” as set forth in Idaho Code §42-111 will not be assessed.
 - b) Diversions, with water rights authorizing equal to or less than 0.24 cfs or 5.0 acres of irrigation shall receive a minimum assessment of \$75. These minimum assessment diversions will not be measured by Water District 120 or the ground water districts or irrigation districts described above.
 - c) Diversions, with water rights exceeding 0.24 or 5.0 acres of irrigation, that are measured by one of the ground water districts or irrigation districts described above, will be assessed an administrative fee of \$0.058 per acre-foot diverted based on a 5-year rolling average.
 - d) Diversions, with water rights exceeding 0.24 cfs or 5.0 acres of irrigation, that are not measured by one of the ground water districts or irrigation districts described above, will be regularly measured and monitored by Water District 120 staff. The assessment for such diversions will include:
 - 1)\$75.00 per diversion;
 - 2)An administrative fee of \$0.058 per acre-foot diverted, based on a 5-year rolling average.
9. BE IT RESOLVED, that assessments for Water District 120 may be collected either directly by the Watermaster or by the county or counties where water is delivered to the water user, in accordance with Idaho Code § 42-613.
10. All payments for assessments not received within 30 days of the date on the assessment shall accrue penalties in the amount of 10% of the charge and interest in the amount of 1% per month, as provided pursuant to Idaho Code § 42-613.
11. BE IT RESOLVED that the Water District 120 budget will be approved for a fiscal year that begins November 1 and ends October 31.

BE IT FURTHER RESOLVED that the Water District 120 advisory committee shall hereby be authorized to adopt an interim water district budget for the period between November 1 and the next annual meeting.
12. Be it also resolved, that the Watermaster is authorized pursuant to Idaho Code § 42-613, to withhold or suspend deliveries of water to any water user who has not paid their assessment charge by January 1 of the year following the billing date.
13. The water users of Water District 120 hereby empower the elected advisory committee to enter into a Memorandum of Understanding between the Water District and the Director of IDWR that will provide for the following:
 - a) Compensation of the watermaster and all related water district expenses for the 2026 fiscal year shall be provided by the water district.
 - b) The budget for Water District 120 for the ensuing year will be set at this annual meeting in resolution 1. Appointment of a district treasurer for fiscal year 2026 will

- occur during a regular or special meeting of the advisory committee of Water District 120 before assessments from the water district are sent.
- c) The watermaster shall maintain an office for the ensuing year within the IDWR Eastern Regional Office, located in Idaho Falls, Idaho.
 - d) IDWR will provide office space, vehicles and the use of all necessary office and field equipment in exchange for compensation as set in the 2026 budget. This arrangement shall not give Water District 120 any ownership interest in any IDWR office space and equipment. However, equipment purchased by Water District 120 will remain owned by Water District 120
 - e) Districts identified in item 7 are expected to fund, at their own expense during the 2026 fiscal year, personnel and equipment necessary for measurement and reporting of diversions within these districts.
14. These districts designated above may have employees who measure and report diversions to the water master of Water District 120 and IDWR. The water master of Water District 120 may therefore appoint employees or agents of these districts as assistant watermasters for purposes of measuring and reporting water use to the watermaster of Water District 120. The water district watermaster and the Director of IDWR will provide direction and guidance to assistant watermasters for measuring and reporting of diversions in these districts, including but not limited to the following:
- a) Each district responsible for data collection shall provide an annual report of diversion data to the water district watermaster in accordance with Idaho Code § 42-606, § 42-708, § 42-709, and the direction provided by the Director of IDWR.
 - b) Assistant watermasters shall cooperate and coordinate with the water district watermaster and IDWR in sharing water use information.
 - c) The regulation of diversions, including curtailment of diversions and other water right enforcement actions, shall be the primary responsibility of the water district watermaster and IDWR.
 - d) The designated districts will first be given the opportunity to resolve unauthorized diversions, or other enforcement matters before action is taken by the watermaster or IDWR.
 - e) To the extent that assistant watermasters may otherwise be involved in the regulation or enforcement of diversions, such involvement will be under the instruction of the watermaster and the Director of IDWR.

15. WHEREAS, the water district meets in regular annual session, as provided by state law, and;

WHEREAS, an advisory committee shall be elected at each regular annual session to represent the interests of the water users and to provide input to the watermaster and the Director of IDWR, and;

WHEREAS Idaho Code 42-605 provides for voting by water users and election of an advisory committee,

BE IT RESOLVED that the credentials for voting in any district meeting and for serving on the district advisory committee will be as follows:

- a) The advisory committee shall consist of at least 11 members, of which no more than 3 of these shall represent non-irrigation water users. And be it further resolved that when available there shall be at least three committee members from both the Aberdeen-American Falls Ground Water District and the Bingham Ground Water District and at least two committee members from the Bonneville-Jefferson Ground Water District.
 - b) Must be a water user of the district as evidenced by a valid water right or an assessment for water delivery the previous year.
 - c) Must have paid all assessments owed to the water district.
16. Copies of the minutes of the annual meeting, the budget as approved, all resolutions approved, and the report prepared in accordance with Idaho Code § 42-612, shall be filed with the director of the Department of Water Resources in accordance with Idaho Code § 42-613.
17. The watermaster of Water District 120 shall be responsible for submitting to IDWR annual reports showing water use and such other information that may be deemed necessary by the Director of IDWR in accordance with Idaho Code § 42-606, § 42-708, and § 42-709.
18. The watermaster and assistant watermasters are authorized under Idaho Code § 42-1701(5) to make reasonable entry on lands within the district to carry out the duties of the watermaster as instructed by IDWR. These duties include but are not limited to:
- a) Monitoring diversion and measuring rate and volume of water diverted from ground water and other public water sources.
 - b) Measuring the depth to water in wells.
 - c) Monitoring the place, period, and nature of use of water to identify unauthorized diversion and use and to determine compliance with mitigation provisions required by agreement or order of IDWR.
19. Past Due Measurements

For those diversions that are not measured and reported by the ground water districts, if there is a diversion that has not been measured for more than five years, the watermaster has the authority to measure that diversion and charge the appropriate ground water district for the cost of measurement, using the assessment rates listed in Resolution #8.