FALLS IRRIGATION DISTRICT
MINUTES OF REGULAR MEETING HELD: December 11, 2023

TIME: Called to order at 10:00 a.m.
PLACE: Falls Irrigation District Office, American Falls, Idaho
CONDUCTING: Kenneth Koompin, President

IN ATTENDANCE:

Kenneth Koompin, President
Jerome Clinger, Vice President
Kim West, Director
Jonathan Isaak, Director
David Neibaur, Director Elect
Shawn Tischendorf, Manager
Terrell O. Sorensen, Secretary/Treasurer
Matthew Hill, Keller Associates

Minutes for regular meeting held November 13, 2023: Jerome Clinger made a motion to approve the minutes from the regular meeting held November 13, 2023 as presented. Jonathan Isaak seconded the motion and it passed.

Keller Associates Pumping Plant Project 60% Review: Matthew Hill with Keller Associates gave a report on the Pumping Plant Project. The transformers are on schedule for delivery. The Switchgear is scheduled be delivered between November 2024 and Feb 2025. The Pumps and Motors have not yet been ordered. We are waiting for the waiver to be signed for the BABBA requirements. The Engineering design is at 60% complete. They are working on getting to 90% design complete. If there are any questions, bring them to Shawn. Anticipated completion date for the construction is April 15, 2025. We need questions answered on whether the BOR will waive the BABBA requirements by first week of January. Next Board Meeting we will need to gat a game plan into gear to get the pumps and motors ordered in time for installation next year. It may be possible to ask the director of IDWR if we can start the pumps 2 weeks early in the spring to test the newly installed motors.

Treasure's Report: Jerome Clinger made a motion to approve the Treasure's report as presented. Kim West seconded the motion and it passed.

Bills & Director's checks for approval: Kim West made a motion to pay the bills and director's checks as presented in the attached list. David Neibaur seconded the motion and it passed.

Set next regular board meeting and Board of Corrections: The board set the next regular board meeting to be January 10, 2024 at 10.00 a.m. at the Falls Irrigation District conference room.

Employment Retention [redacted]

[redacted]

Notice to Proceed: Shawn Tischendorf reported that we have received the notice to proceed with the Pumping Plant Project construction. However, we are still waiting for the BABBA compliance waiver to be approved.

Hire Auditor for 2023 financial statement, and Hire CPA to oversee the non-audit work and adjustments: Jonathan Isaak made a motion to hire Auditor, Morgan Hatt and CPA, Austin Moses, to oversee the non-audit work and adjustments. Jerome Clinger seconded the motion and it passed.

Set 2023 O&M Assessments and 2024 Expense Budget: Jerome Clinger made a motion to set the 2023 O&M Assessments/2024 Revenue to be: district gravity acres assessed at $67.00 per acre; district pressure acres assessed at $85.00 per acre; IWR gravity acres assessed at $79.00 per acre; and IWR pressure acres assessed at $97.00 per acre. David Neibaur seconded the motion and it passed unanimously. Kim West made a motion to approve the 2024 Expense Budget as presented at $1,486,632.18. David Neibaur seconded the motion and it passed. (See Attachments)

Order Notice of Assessments: Jerome Clinger made a motion to order that the 2023 O&M Assessment Notice be published at the local newspaper for two consecutive weeks; and order that copies of the Notice of O&M Assessments be mailed to landowners. Jonathan Isaak seconded the motion and it passed. (See Attachment).

Board of Corrections: Kim West made a motion to set the date for the Board of Corrections for January 10, 2024 at 10:00 a.m., and order that the Notice of Board of Corrections be published in the newspaper and sent by mail to the landowners. Jerome Clinger seconded the motion and it passed.

Well A, Vince Fehringer: Shawn Tischendorf reported that Vince Fehringer is getting things ordered to do the work to put the power line underground for Well A. Vince Fehringer will pay for the project. They anticipate the project to take place in July 2024.

Current Water Report: no discussion

Meeting Adjourned: at 12:00 p.m.

Terrell O. Sorensen, Secretary

Kenneth Koompin, President

Falls Irrigation District
American Falls, ID
2023 Budget Material - Expenses with Supporting Data

General Fund Expenses	2023 Approved Budget	2023 Actual Expenses	2023 Surplus (Deficit)	2024 Approved Budget
PERSONAL SERVICES				
Salaries/Wages	225,000.00	235,960.84	(10,960.84)	245,000.00
Retirement Invested	26,000.00	26,931.38	(931.38)	28,350.00
Payroll taxes	20,000.00	18,539.78	1,460.22	22,050.00
Blue Cross Insurance	70,000.00	67,320.16	2,679.84	75,000.00
Workmen's Comp. Ins.	7,000.00	7,997.00	(997.00)	9,000.00
ADMINISTRATION				
Conference & Travel	4,500.00	3,794.45	705.55	4,500.00
Director's Compensation	2,200.00	1,400.00	800.00	2,200.00
USBR OBLIGATIONS				
Power for PP & Wells	307,303.00	314,717.74	(7,414.74)	327,383.00
Reservoir Strg & Wtr Qlty	59,321.78	62,576.45	(3,254.67)	56,000.00
MATERIALS & SERVICES				
General Insurance	13,345.00	14,159.00	(814.00)	15,147.00
Legal & Audit	21,000.00	22,183.90	(1,183.90)	24,000.00
ID Water Users Dues	2,029.50	2,029.50	0.00	2,255.00
Utilities	6,000.00	5,978.52	21.48	6,500.00
Phones & Radios	5,000.00	5,124.80	(124.80)	5,000.00
Office Supplies	8,000.00	7,068.84	931.16	8,000.00
Notices & Elections	1,200.00	40.00	1,160.00	1,200.00
Shop Supplies & Tools	4,600.00	4,128.56	471.44	4,600.00
Fuels & Oils	28,000.00	24,532.97	3,467.03	28,000.00
BUILDING MAINTENANCE				
Office, Shop & Yard	6,000.00	6,659.02	(659.02)	7,000.00
District Homes	10,000.00	8,654.88	1,345.12	10,000.00
REPAIRS & MAINTENANCE				
Weed & Moss Control	40,000.00	41,647.65	(1,647.65)	40,000.00
Wells & Boosters	90,000.00	111,280.69	(21,280.69)	95,000.00
Pumping Plant	50,000.00	36,610.40	13,389.60	50,000.00
Canals & Drain System	18,000.00	18,248.33	(248.33)	18,000.00
Heavy Equipment & Trucks	20,000.00	11,992.82	8,007.18	20,000.00
Small Equipment	2,000.00	2,352.88	(352.88)	2,000.00
Vehicles	6,000.00	8,157.60	(2,157.60)	8,000.00
Gopher Fund	2,000.00	2,184.00	(184.00)	2,000.00
Drug & Alcohol Expenses	300.00	0.00	300.00	300.00
Miscellaneous Expense	1,000.00	531.75	468.25	1,000.00
CAPITAL OUTLAY				
Building Improvement				
Well Development	340,000.00	0.00	340,000.00	340,000.00
Capitalized Purchases (Lg)	38,000.00	42,227.00	(4,227.00)	20,000.00
Capitalized Purchases (Sm)	9,147.18	9,147.18	0.00	9,147.18
GENERAL FUND EXPENSES	1,442,946.46	1,124,178.09	318,768.37	1,486,632.18

FALLS IRRIGATION DISTRICT
American Falls, Idaho

Source of Revenue	2023 Acres	2023 Budgeted Revenue	2023 Actual Revenue	2023 Surplus Deficit	2024 Acres	2024 Approved Revenue
Gravity Delivery	7,591.48	493,446.20			7,591.48	508,629.16
Pressure Delivery	3,779.36	313,686.88			3,779.36	321,245.60
Total Delivery		807,133.08	810,523.43	3,390.35		829,874.76
Discounts Taken		(37,134.00)	(38,446.70)	(1,312.70)		(38,000.00)
Excess Water Sales		30,000.00	23,884.45	(6,115.55)		30,000.00
Penalties & Service Charges		2,000.00	1,237.95	(762.05)		2,000.00
Earned on Investments		5,000.00	22,928.59	17,928.59		5,000.00
Rent of Residences		3,720.00	3,225.00	(495.00)		3,720.00
IWR Gravity Delivery	734.72	56,573.44			734.72	58,042.88
IWR Pressure Delivery	160.90	15,285.50			160.90	15,607.30
Total Delivery		71,858.94	69,987.54	(1,871.40)		73,650.18
IWR Discounts Taken		(2,300.00)	(3,071.55)	(771.55)		(3,000.00)
Water Bank Rentals		213,750.00	278,354.83	64,604.83		213,750.00
MISC.: Ad veloram, drain permits, well rental, equipment rental, sale of supplies, sale of labor, etc.		40,000.00	44,861.01	4,861.01		40,000.00
Total Anticipated Revenue		1,134,028.02	1,213,484.55	79,456.53		1,156,994.94
2023 Expenses		1,442,946.46	1,124,178.09			
Net Gain or Loss from 2022		(308,918.44)	89,306.46			
2024 Proposed Expense Budget						1,486,632.18
Anticipated 2024 Revenue						1,156,994.94
2023 Projected net Gain or Loss						(329,637.24)
2022 O&M Gravity (p/acre)	65.00	493,446.20			67.00	508,629.16
2022 O&M Pressure (p/ac)	83.00	313,686.88			85.00	321,245.60
		807,133.08				829,874.76