

What is a flex account?

The legislature authorized the Kansas Department of Agriculture's Division of Water Resources to offer some flexibility in the annual use of water rights in exchange for conserving water over a 5 year period. Flex accounts are now available for this purpose. The deadline for application for a flex account is October 15 for use the following year. Application forms are available at the Division of Water Resources field offices or the state office in Topeka.

Some important limitations of flex accounts should be understood before considering submission of an application:

- the authorized quantity is not used to determine the allowable amount of the flex account;
- the 5 year amount allowed is 5 times the average annual amount actually used from 1996 through 2000 less 10% for conservation;
- any use in excess of that authorized under the water right is not considered in the average the annual diversion is limited only by the total amount allowed for the 5 year flex account;
- when diversions for the first few years under a flex account are substantially larger than average, irrigation would not be lawful in later years.

Some important opportunities to consider

- allows user to exceed the authorized quantity of the water right in dry years in anticipation of a decrease in use in normal years within the 5 year period
- may allow full irrigation in some years and no irrigation expense in the remainder of the 5 year period for water rights with authorized quantities that were not fully perfected and are substantially lower than the net irrigation requirement.
- users could benefit that have limited authorized quantities for the authorized acres.

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Flex Accounts: Opportunity or Not?



Division of Water Resources

Flex Account

Computation Examples

Example 1

Authorized quantity:	260 ac-ft (2.0 ac-ft/acre)
Authorized acres:	130 acres
Reported water use for base period 1999-2000	
1996	230 ac-ft
1997	215 ac-ft
1998	260 ac-ft
1999	260 ac-ft
2000	260 ac-ft

Flex account quantity allowed:
 $230 + 215 + 260 + 260 + 260 = 1225$ acre-ft actual use;
 $1225 / 5 = 245$ acre-ft average actual use per year; actual use less 10% conservation component: $1225 - 122.5 = 1102.5$ acre-ft. The total quantity allowed over 5 years is 1102.5 acre-ft. The maximum quantity allowed in a single year is 1102.5 acre-ft. Usage must be reasonable and not a waste of water.

Possible Considerations

Propose to use flex account to cover added diversions last three years from savings first two years.

	Balance in flex account	
Total amt allowed in flex account		1102.5
First year crop requirement	230.0	872.5
Second year crop requirement	215.0	657.5
Third year crop requirement	219.0	438.5
Fourth year crop requirement	219.0	219.5
Fifth year crop requirement	219.0	0.0

Flex account would not provide sufficient quantity to satisfy this proposal all three years. User would not benefit from the flex account opportunity.

As shown in the table below, any proposal under example 1 to use the flex account to divert more than the maximum authorized quantity would require using less water some years than was used in any of the past 5 years.

	Balance in flex account	
Total amt allowed in flex account		1102.5
First year crop requirement	230.0	872.5
Second year crop requirement	215.0	657.5
Third year crop requirement	290.0	367.5
Fourth year crop requirement	260.0	107.5
Fifth year (no irrigation)	107.5	0.0

Example 2:

Authorized quantity:	100 ac-ft (.77 ac-ft/acre)
Authorized acres:	130 acres
Reported water use for base period 1999-2000	
1996	100 ac-ft
1997	100 ac-ft
1998	100 ac-ft
1999	100 ac-ft
2000	100 ac-ft

Flex account quantity allowed:
 500 acre-ft actual use less 10% conservation component:
 $500 - 50 = 450$ acre-ft. The total quantity allowed over 5 years is 450 acre-ft. The maximum quantity allowed in a single year is 450 acre-ft.

Given a net irrigation requirement for corn at a 50% probability rainfall occurrence of 1.4 ac-ft/ac on 130 acres = 185 acre-ft (K.A.R. 5-5-12).

Possible Considerations

Propose to use flex account to meet full irrigation requirement on all 130 acres some years and no irrigation the remaining years.

	Balance in flex account	
Total amt allowed in flex account		450.0
First year crop requirement	185.0	265.0
Second year crop requirement	185.0	80.0
Third year (no irrigation)	0.0	0.0
Fourth year (no irrigation)	0.0	0.0
Fifth year (no irrigation)	0.0	0.0

Flex account allows full irrigation on all 130 acres for two years leaving a 80 ac-ft contingency to use the maximum reasonable 260 acre-ft for any single dry year during the first 2 year period. There would be no irrigation expense or irrigation production for the final three years. Without flex accounts full irrigation is not possible within the authorized quantity in any year.

Example 3

Authorized quantity:	150 ac-ft(1.15 ac-ft/acre)
Authorized acres:	130 acres
Reported water use for base period 1999-2000	
1996	150 ac-ft
1997	150 ac-ft
1998	150 ac-ft
1999	150 ac-ft
2000	150 ac-ft

Flex account quantity allowed:
 750 acre-ft actual use less 10% conservation component:
 $750 - 75 = 675$ acre-ft. The total quantity allowed over 5 years is 675 acre-ft. The maximum quantity allowed in a single year is 675 acre-ft.

Possible Considerations

Propose to use flex account to meet full irrigation requirement on all 130 acres including some dry years.

	Balance in flex account	
Total amt allowed in flex account		675.0
First year crop requirement	185.0	490.0
Second year crop requirement	185.0	305.0
Third year crop requirement	185.0	120.0
Fourth year (no irrigation)	0.0	0.0
Fifth year (no irrigation)	0.0	0.0

Flex account allows full irrigation on all 130 acres for three years leaving a 120 ac-ft contingency to use the maximum reasonable amount of 260 acre-ft for any single dry year during the first 3 year period. There would be no irrigation expense or irrigation production for the final two years. If no dry years occur, limited irrigation would be possible the fourth year. Without flex accounts full irrigation is not possible within the authorized quantity in any year.

Example 4

Authorized quantity:	180 ac-ft (1.4 ac-ft/acre)
Authorized acres:	130 acres
Reported water use for base period 1999-2000	
1996	180 ac-ft
1997	180 ac-ft
1998	180 ac-ft
1999	180 ac-ft
2000	180 ac-ft

Flex account quantity allowed:
 900 acre-ft actual use less 10% conservation component:
 $900 - 90 = 810$ acre-ft. The total quantity allowed over 5 years is 810 acre-ft. The maximum quantity allowed in a single year is 810 acre-ft.

Possible Considerations

Propose to use flex account to meet full irrigation requirement on all 130 acres including some dry years.

	Balance in flex account	
Total amt allowed in flex account		810.0
First year crop requirement	185.0	625.0
Second year crop requirement	185.0	440.0
Third year crop requirement	185.0	210.0
Fourth year (no irrigation)	185.0	25.0
Fifth year (no irrigation)	0.0	0.0

Flex account allows full irrigation on all 130 acres for 4 years leaving only a small 25 ac-ft remainder to use as contingency for any single dry year during the first 4 year period. There would be no irrigation expense or irrigation production for the final year. Without flex accounts full irrigation is also possible within the authorized quantity every year with no contingency for a dry year. Therefore a flex account would not provide a benefit for this example.