

BUHL HIGHWAY DISTRICT RESOLUTION 2025-02

A RESOLUTION OF THE BOARD OF COMMISSIONERS OF THE BUHL HIGHWAY DISTRICT, TWIN FALLS COUNTY, IDAHO, ADOPTING THE BUDGET FOR FISCAL YEAR 2025-2026

WHEREAS, Idaho Code §40-310 et seq. grants highway districts authority to prepare and adopt annual budgets;

WHEREAS, the Board of Commissioners of the Buhl Highway District (the "Board") duly prepared a proposed budget for Fiscal Year 2025-2026, covering the period of October 1, 2025 through September 30, 2026;

WHEREAS, notice of the budget hearing was published as required by law, and a public hearing on the proposed budget was held on August 27, 2025 at 6:00 p.m. at the Buhl Highway District Office, 1500 West Main Street, Buhl, Idaho, pursuant to Idaho Code §63-802;

NOW, **THEREFORE**, BE IT RESOLVED by the Board of Commissioners of the Buhl Highway District, Twin Falls County, Idaho, as follows:

1. Adoption of Budget

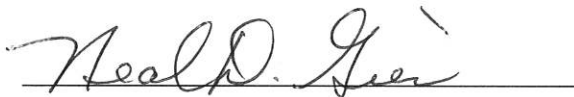
The Board hereby adopts the budget for Fiscal Year 2025-2026, attached hereto as Exhibit A and incorporated herein by this reference, in the total amount of \$4,315,860.00, allocating funds for revenues, maintenance, capital projects, administrative expenses, and contingencies in accordance with Idaho law.

2. Authority to Levy

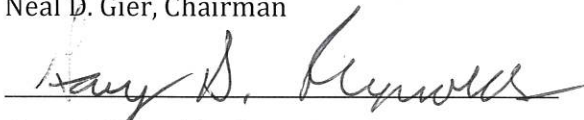
The Board authorizes the levy of property taxes in support of the adopted budget, at the maximum allowable rate under Idaho law, to generate the necessary revenues to fund district operations.

RESOLVED this 27th day of August, 2025

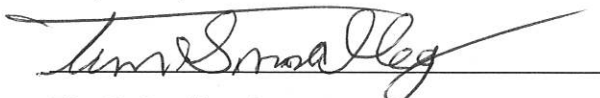
BOARD OF COMMISSIONERS BUHL HIGHWAY DISTRICT



Neal D. Gier, Chairman



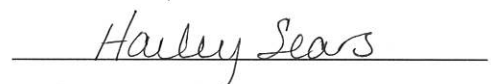
Gary D. Reynolds, Commissioner



Tim E. Smalley, Commissioner



Attest:



Hailey M. Sears, District Clerk

BUHL HIGHWAY DISTRICT ADOPTED BUDGET

Exhibit A

FISCAL YEAR 2025/2026

October 1, 2025 to September 30, 2026

Proposed Revenue	General Fund	Special Levy Fund	Total
Beginning Fund Balance	800,000.00		800,000.00
Highway User Revenue	1,022,100.00		1,022,100.00
Highway User HB312	309,500.00		309,500.00
HB25 Sales Tax	222,000.00		222,000.00
Property Tax Revenue	1,206,724.00	214,800.00	1,421,524.00
Sales Tax Revenue	127,300.00	7,400.00	134,700.00
Ag Replacement	32,249.00		32,249.00
Personal Property Replacement & HE	8,787.00		8,787.00
National Forest Reserve	5,000.00		5,000.00
Earned Interest	50,000.00	60,000.00	110,000.00
Miscellaneous Income	40,000.00		40,000.00
R-O-W Acquisition	60,000.00		60,000.00
Transfer from Project Reserve Fund	-	150,000.00	150,000.00
TOTAL REVENUE	3,883,660.00	432,200.00	4,315,860.00

Proposed Expenses	General Fund	Special Levy Fund	
Urban Renewal Tax	39,000.00	7,000.00	46,000.00
50% Road Tax to City	152,000.00		152,000.00
Administration			
Full-Time Employee Wages	370,000.00		370,000.00
Part-Time Employee Wages	30,000.00		30,000.00
Administration Salaries	164,500.00		164,500.00
Commissioner's Allowance	8,500.00		8,500.00
Payroll Taxes	45,000.00		45,000.00
Workman's Compensation	25,000.00		25,000.00
Group Health & Life Insurance	238,000.00		238,000.00
Health Insurance Buydown Benefit	14,400.00		14,400.00
PERSI Retirement	68,000.00		68,000.00
Office Expense	11,000.00		11,000.00
Office Utilities	7,000.00		7,000.00
Office Equipment	5,000.00		5,000.00
Office Building Maintenance	5,000.00		5,000.00
Printing & Advertising	2,000.00		2,000.00
Travel	2,500.00		2,500.00
Association Dues & Events	20,000.00		20,000.00
Commercial Liability	43,500.00		43,500.00
Liability Claims	10,000.00		10,000.00
Audit & Accounting	4,000.00		4,000.00
Legal	10,000.00		10,000.00
Engineering	75,000.00		75,000.00
R-O-W Acquisition	60,000.00		60,000.00
Code Enforcer & Services	30,000.00		30,000.00
Safety & Training	10,000.00		10,000.00
Miscellaneous Expense	5,000.00		5,000.00

BUHL HIGHWAY DISTRICT ADOPTED BUDGET

Exhibit A

FISCAL YEAR 2025/2026

October 1, 2025 to September 30, 2026

Shop & Equipment			
Shop Supplies	21,000.00		21,000.00
Shop Utilities	20,000.00		20,000.00
Shop Equipment	10,000.00		10,000.00
Shop Building Maintenance	150,000.00		150,000.00
Equipment Maintenance & Repair	155,000.00		155,000.00
Fuel Expense	100,000.00		100,000.00
Equipment Rental	20,000.00		20,000.00
Equipment Acquisition	400,000.00		400,000.00
Road Maintenance & Construction			
Road Maintenance	633,064.00		633,064.00
Road Construction	143,800.00		143,800.00
Aggregate Crushing	300,000.00		300,000.00
Bridges, Culverts, Pipes	50,000.00		50,000.00
Traffic Control	75,000.00		75,000.00
Vegetation Management	55,000.00		55,000.00
Federal Aid Grant-3700 N Project	300,000.00		300,000.00
Special Levy Fund			
Bridge Maintenance & Construction		150,000.00	150,000.00
Road Construction		271,596.00	271,596.00
TOTAL EXPENDITURES	3,887,264.00	428,596.00	4,315,860.00