

RESOLUTION 2026-03

BUHL HIGHWAY DISTRICT

A RESOLUTION OF THE BOARD OF COMMISSIONERS OF THE BUHL HIGHWAY DISTRICT, TWIN FALLS COUNTY, IDAHO, ADOPTING THE BUDGET FOR FISCAL YEAR 2026-2027

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 2026-2027, covering the period of October 1, 2026 through September 30, 2027;

WHEREAS, notice of the budget hearing was published as required by law, and a public hearing on the proposed budget was held on August 12, 2026 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 2026-2027, attached hereto as Exhibit A and incorporated herein by this reference, in the total amount of \$4,162,550.00, 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 12th day of August, 2026

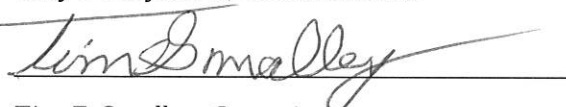
BOARD OF COMMISSIONERS BUHL HIGHWAY DISTRICT



Neal D. Gier, Chairman



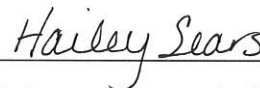
Gary D. Reynolds, Commissioner



Tim E. Smalley, Commissioner



Attest:



Hailey M. Sears, District Clerk

BUHL HIGHWAY DISTRICT ADOPTED BUDGET

Exhibit A

FISCAL YEAR 2026/2027

October 1, 2026 to September 30, 2027

Proposed Revenue	General Fund	Special Levy Fund	Total
Beginning Fund Balance	400,000.00		400,000.00
Highway User Revenue	1,346,600.00		1,346,600.00
HB25 Sales Tax	262,500.00		262,500.00
Property Tax Revenue	1,224,031.00	217,871.00	1,441,902.00
Sales Tax Revenue	130,500.00	9,500.00	140,000.00
Ag Replacement	32,249.00		32,249.00
Personal Property Replacement & HE	8,969.00		8,969.00
Electric & Gas Tax	38,888.00		38,888.00
Judgment I.C. 63-1305	20,942.00		20,942.00
National Forest Reserve	10,500.00		10,500.00
Earned Interest	50,000.00	80,000.00	130,000.00
Miscellaneous Income	30,000.00		30,000.00
Federal Aid Grant-3700N	200,000.00		200,000.00
Transfer from Project Reserve Fund	-	100,000.00	100,000.00
TOTAL REVENUE	3,755,179.00	407,371.00	4,162,550.00

Proposed Expenses	General Fund	Special Levy Fund	
Urban Renewal Tax	7,100.00	1,300.00	8,400.00
50% Road Tax to City	173,800.00		173,800.00
Administration			
Full-Time Employee Wages	384,700.00		384,700.00
Part-Time Employee Wages	30,000.00		30,000.00
Administration Salaries	172,200.00		172,200.00
Commissioner's Allowance	9,240.00		9,240.00
Payroll Taxes	47,500.00		47,500.00
Workman's Compensation	25,000.00		25,000.00
Group Health & Life Insurance	260,000.00		260,000.00
Health Insurance Buydown Benefit	14,400.00		14,400.00
PERSI Retirement	68,000.00		68,000.00
Office Expense	11,500.00		11,500.00
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	1,500.00		1,500.00
Travel	2,500.00		2,500.00
Association Dues & Events	20,000.00		20,000.00
Commercial Liability	44,500.00		44,500.00
Liability Claims	10,000.00		10,000.00
Audit & Accounting	10,000.00		10,000.00
Legal	10,000.00		10,000.00
Engineering	75,000.00		75,000.00
R-O-W Acquisition	100,000.00		100,000.00
Code Enforcer & Services	35,000.00		35,000.00
Safety & Training	8,000.00		8,000.00
Miscellaneous Expense	10,000.00		10,000.00

BUHL HIGHWAY DISTRICT ADOPTED BUDGET

Exhibit A

FISCAL YEAR 2026/2027

October 1, 2026 to September 30, 2027

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	100,000.00		100,000.00
Equipment Maintenance & Repair	200,000.00		200,000.00
Fuel Expense	100,000.00		100,000.00
Equipment Rental	20,000.00		20,000.00
Equipment Acquisition	200,000.00		200,000.00
Road Maintenance & Construction			
Road Maintenance	590,000.00		590,000.00
Road Construction	257,239.00		257,239.00
Aggregate Crushing	300,000.00		300,000.00
Bridges, Culverts, Pipes	60,000.00		60,000.00
Traffic Control	75,000.00		75,000.00
Vegetation Management	55,000.00		55,000.00
Federal Aid Grant-3700N	200,000.00		200,000.00
Special Levy Fund			
Bridge Maintenance & Construction			-
Road Construction		406,071.00	406,071.00
TOTAL EXPENDITURES	3,755,179.00	407,371.00	4,162,550.00