HIGHWAY DISTRICT NO. 4
(formerly Canyon Highway District No. 4)

2024-2025 FISCAL YEAR BUDGET APPROPRIATIONS

RESOLUTION NO. 24-08-1

A RESOLUTION OF THE BOARD OF COMMISSIONERS OF HIGHWAY DISTRICT NO. 4, CANYON COUNTY, STATE OF IDAHO, PROVIDING FOR A TITLE; PROVIDING FOR FINDINGS; PROVIDING FOR THE ADOPTION OF A BUDGET AND THE APPROPRIATION OF EXPENDITURE OF SUMS OF MONEY TO DEFRAY THE NECESSARY EXPENSES AND LIABILITIES OF HIGHWAY DISTRICT NO. 4 IN ACCORDANCE WITH THE OBJECT AND PURPOSES AND IN THE CERTAIN AMOUNTS HEREIN SPECIFIED FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2024 AND ENDING SEPTEMBER 30, 2025; DIRECTING THE DISTRICT SECRETARY; AND PROVIDING AN EFFECTIVE DATE.

BE IT RESOLVED by the Board of Commissioners of Highway District No. 4:

Section 1: Title

1.1 This Resolution shall be entitled and cited as the "2024-2025 Fiscal Year Budget Appropriation Resolution of Highway District No. 4."

Section 2: Findings

The Commissioners of Highway District No. 4 find that:

2.1 It has been duly Noticed and a Public Hearing held on the 14th day of August, 2024 for a Proposed Budget for Fiscal Year 2024-2025 (FY2025) Highway District No. 4, Canyon County, State of Idaho; and

2.2 The total revenue anticipated to be available to Highway District No. 4 during Fiscal Year 2024-2025 is correctly stated and the Adopted Budget, which is herein set forth in Section 3; and

2.3 The appropriations and sums of money as are hereinafter set forth in Section 3 are deemed necessary to defray all the necessary expenses and liabilities of Highway District No. 4 for Fiscal Year 2024-2025.

Section 3: Adoption of Budget and Appropriation of Expenditure

The Commissioners do hereby adopt as and for the budget and the appropriation of expenditure for Highway District No. 4 for Fiscal Year commencing October 1, 2024 and ending September 30, 2025 the following:

HIGHWAY DISTRICT NO. 4
Fiscal Year 2024-2025 Budget

REVENUE		*AMOUNT*
BALANCE BROUGHT FORWARD		$ 900,000
CAPITAL IMPROVEMENT FUND		$ 19,404,791
PROPERTY TAX – ROAD & BRIDGE		$ 9,319,668
PROPERTY TAX – PENALTY & INTEREST		$ 40,000
SALES TAX		$ 1,100,000
HIGHWAY USERS TAX		$ 4,200,000
ROAD WORK PARTICIPATION		$ 4,097,400
MID-STAR IMPACT FEE REVENUE		$ 707,500
CATS IMPACT FEE REVENUE		$ 100,000
INTEREST EARNED		$ 620,700
L.I.D. PAYMENTS		$ 800
GRANT FUNDS – STPR/CMAQ/STIMULUS		$ 835,252
MISCELLANEOUS REVENUE		$ 2,018,000
PERMITS & FEES		$ 72,200
	SUBTOTAL	*$ 43,415,811*
LESS TO CITIES:		
PROPERTY TAX		$ (20,000)
	TOTAL REVENUE	**$ 43,395,811**

EXPENSE		*AMOUNT*
"A" BUDGET		
PAYROLL		$ 3,950,600
COMMISSIONERS PAY		$ 58,100
MILEAGE & EXPENSE		$ 4,000
FICA/MEDICARE EXPENSE		$ 306,700
RETIREMENT – PERSI		$ 639,800
MEDICARE, DENTAL, LIFE INSURANCE		$ 1,078,200
WORKERS COMP. INSURANCE		$ 75,000
UNEMPLOYMENT BENEFIT		$ 20,000
	TOTAL "A" BUDGET	*$ 6,132,400*
"B" BUDGET		
ADVERTISING		$ 15,900
AUDIT EXPENSE		$ 9,900
BUSINESS INSURANCE		$ 115,200
LEGAL FEES		$ 58,000
OFFICE EXPENSE		$ 164,400
SHOP SUPPLIES		$ 83,000
REPAIRS & MAINTENANCE		$ 442,000
GENERAL ROAD/CONTRACTOR SERVICES		$ 18,708,800
PROFESSIONAL SERVICES		$ 2,353,100
AGGREGATE EXPENSE		$ 2,546,000
BRIDGE & CULVERT		$ 1,011,800
MID-STAR CAPITAL PROJECTS		$ 1,092,400
CATS CAPITAL PROJECTS		$ 0
SIGNS		$ 138,300
FUEL		$ 476,800
BUILDING MAINTENANCE		$ 185,700

BUILDING IMPROVEMENTS	$	1,092,000
WEED CONTROL	$	174,300
MISCELLANEOUS EXPENSE	$	131,300
LAND ACQUISITION	$	2,500,000
RIGHT-OF-WAY ACQUISITION	$	860,000
AGENCY DUES	$	60,000
EQUIPMENT PURCHASES	$	2,343,800
EQUIPMENT RENTAL	$	447,000
IMPACT FEE RESERVE	$	923,100
GRAVEL CRUSHING RESERVE	$	0
CARRYOVER RESERVE FOR DESIGNATED PROJECTS	$	1,330,611
TOTAL "B" BUDGET	*$*	*37,263,411*
TOTAL EXPENDITURES	**$**	**43,395,811**

Section 4: Directions to the District Secretary

4.1 The District Secretary is directed to forthwith file this Resolution in the official records of this Highway District;

4.2 The District Secretary is directed to certify this Resolution to the Canyon County Treasurer, Auditor, Assessor, and the County Commissioners in accordance with I.C. §§ 63-803(1) and (3) and 40-1325; and

4.3 The District Secretary is directed to complete the L-2 Worksheet in conformance with this approved budget and then transmit said complete L-2 Worksheet and L-2 form to the Canyon County Clerk and Ex-Officio Auditor and Assessor.

Section 5: Effective Date

This Resolution shall be in full force and effect commencing the 1st day of October, 2024.

PASSED by the Commissioners of Highway District No. 4, Canyon County, State of Idaho this 14th day of August, 2024.

Chairman Jay Gibbons

Commissioner ~~Patrick~~ Reed

Commissioner ~~Rick~~ Youngblood

ATTEST:

Angela J. Harrold, Secretary

HIGHWAY DISTRICT NO. 4
(formerly Canyon Highway District No. 4)

Certification of Resolution 24-08-1

STATE OF IDAHO)
: ss.
County of Canyon)

I certify that this is a true and correct copy of Resolution No. 24-08-1, an original record of the Highway District No. 4, in the possession of Angela J. Harrold, District Secretary.

Dated: August 14, 2024

STEPHANIE AHLBORN
COMMISSION #69151
NOTARY PUBLIC
STATE OF IDAHO

Signature of Notary Public
My commission expires: 12/21/28

[seal]