



Idaho's 2023 Local Transportation Convention - Budgeting

Presented by:

Stephen Freiburger & Mandi Everett

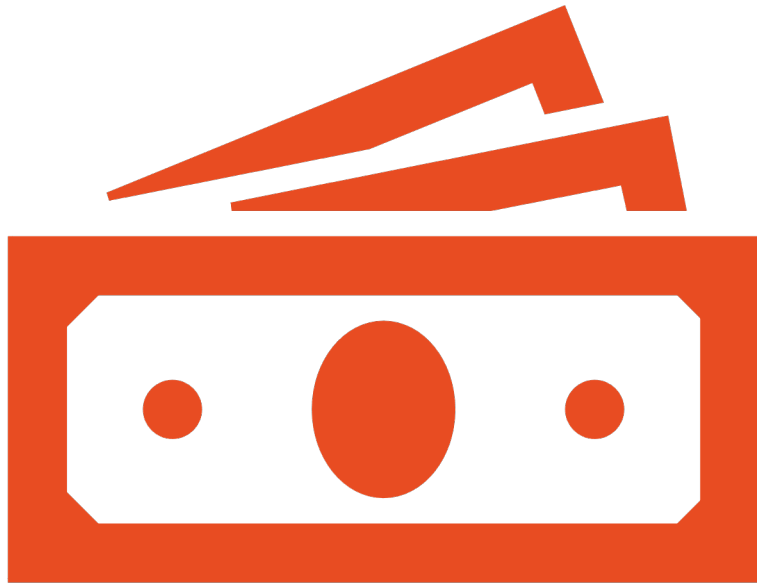
Paragon Consulting, Inc.



**WHAT ARE
YOUR FUNDING
SOURCES**

**HOW TO
FORECAST
FUTURE
EXPENSES**

What we will learn:



Anticipated revenue for next year?

- ▶ How much do you have?

RECEIPTS

LOCAL FUNDING SOURCES	
Line 2	Property tax levy (for roads, streets and bridges)
Line 3	Sale of assets
Line 4	Interest income
Line 5	Fund transfers from non-highway accounts.
Line 6	Proceeds from sale of bonds (include LIDs)
Line 7	Proceeds from issue of notes (include loans)
Line 8	Local impact fees
Line 9	Local option registration fee
Line 10	All other LOCAL receipts or transfers in.
Line 11	Total Local Funding (sum lines 2 through 10).
STATE FUNDING SOURCES	
Line 12	Highway user revenue
Line 13	Sales tax/Inventory replacement tax
Line 14	Sales tax/Revenue sharing
Line 15	State Exchanged funds.
Line 16	All other STATE receipts or transfers.
Line 17	Total State Funding (sum lines 12 through 16).

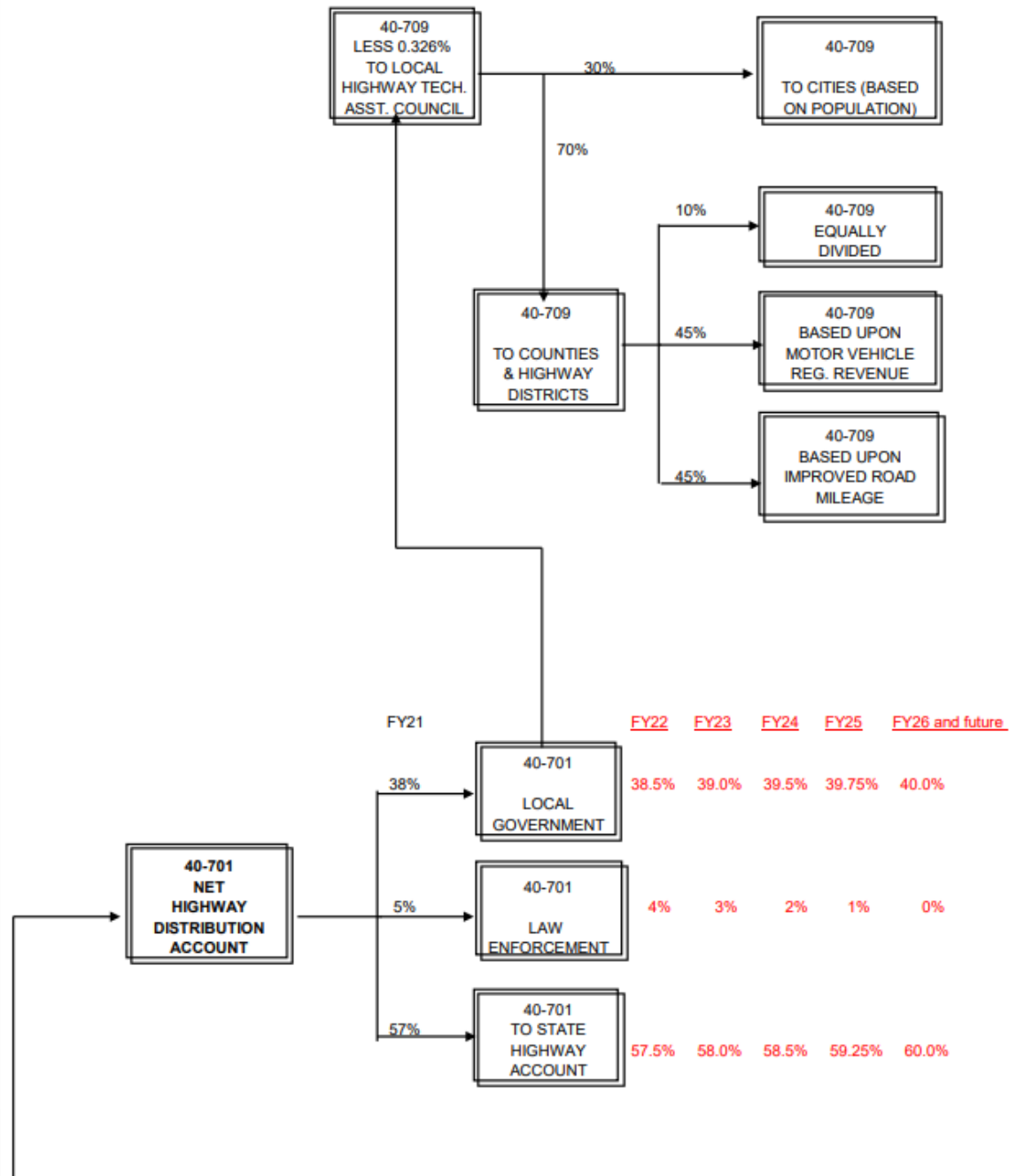


FEDERAL FUNDING SOURCES				
Line 18	Secure Rural Schools (Title I Funds) . Roads and Schools	←		
Line 19	Secure Rural Schools (Title III Funds) . County Projects	←		
Line 20	Federal-aid Bridge.			
Line 21	Federal-aid Rural.			
Line 22	Federal-aid Urban.			
Line 23	Federal Lands Access Funds and All other FEDERAL receipts or transfers			

Local Funds

- Property tax budget can only raise 3% per year
- Foregone
- New Construction

Idaho Distribution Account Sources & Distribution



- HUR - Highway User Revenue Funds
 - ❖ Base fuel tax of \$.25 per gallon plus the base vehicle registration established in 1996.
- HB312 - Additional HUR Funds
 - ❖ Raised gas tax by \$.07 per gallon and increased vehicle registration in 2015.
- HB772
 - ❖ FY24 transfer \$121,000,000 from the General Fund to the Local Highway Distribution Fund on July 1, 2023
- HB362 - Sales Tax
 - ❖ Sales tax revenue of \$80,000,000 to ITD, any excess to local governments. Amount set in June at end of State Fiscal Year.

Funding Sources



IDAHO TRANSPORTATION DEPARTMENT
 PAYMENTS TO LOCAL GOVERNMENTS - HIGHWAY DISTRIBUTION ACCOUNT (HDA)
 STATE FISCAL YEAR (JULY - JUNE) 2023

ORIGINAL (OLD) HUR

AGENCY	FIRST QUARTER Paid Oct 2022 HUR	SECOND QUARTER Paid Jan 2023 HUR	THIRD QUARTER Paid Apr 2023 HUR	FOURTH QUARTER Paid July 2023 HUR	TOTAL FISCAL YEAR HUR
COUNTIES					
ADAMS COUNTY	\$ 279,783.72	\$ 301,077.82	\$ 297,424.07	\$ 260,928.70	\$ 1,139,214.31
BANNOCK COUNTY	\$ 713,016.80	\$ 767,283.89	\$ 755,719.16	\$ 662,988.76	\$ 2,899,008.61
BEAR LAKE COUNTY	\$ 296,107.15	\$ 318,643.61	\$ 316,068.00	\$ 277,284.93	\$ 1,208,103.69
BENEWAH COUNTY	\$ 268,604.97	\$ 289,048.26	\$ 285,375.87	\$ 250,358.87	\$ 1,093,387.97
BINGHAM COUNTY	\$ 957,921.53	\$ 1,030,828.11	\$ 1,019,052.07	\$ 894,009.45	\$ 3,901,811.16
BLAINE COUNTY	\$ 467,905.63	\$ 503,517.52	\$ 505,514.08	\$ 443,485.05	\$ 1,920,422.28
BOISE COUNTY	\$ 268,688.32	\$ 289,137.96	\$ 285,955.75	\$ 250,867.60	\$ 1,094,649.63
BONNER COUNTY	\$ 664,508.31	\$ 715,083.46	\$ 721,157.36	\$ 632,667.86	\$ 2,733,416.99
BONNEVILLE COUNTY	\$ 1,273,582.16	\$ 1,370,513.39	\$ 1,367,189.72	\$ 1,199,428.92	\$ 5,210,714.19
BOUNDARY COUNTY	\$ 316,180.78	\$ 340,245.03	\$ 337,086.19	\$ 295,724.09	\$ 1,289,236.09
BUTTE COUNTY	\$ 253,063.36	\$ 272,323.79	\$ 266,359.88	\$ 233,676.23	\$ 1,025,423.26
CAMAS COUNTY	\$ 257,387.20	\$ 276,976.71	\$ 273,227.93	\$ 239,701.54	\$ 1,047,293.38
CARIBOU COUNTY	\$ 458,359.95	\$ 493,245.32	\$ 488,155.32	\$ 428,256.30	\$ 1,868,016.89
CASSIA COUNTY	\$ 45,775.37	\$ 49,259.29	\$ 49,258.39	\$ 43,214.14	\$ 187,507.19
CLARK COUNTY	\$ 240,202.75	\$ 258,484.37	\$ 255,433.95	\$ 224,090.97	\$ 978,212.04
CLEARWATER COUNTY	\$ 201,701.03	\$ 217,052.32	\$ 213,333.13	\$ 187,156.12	\$ 819,242.60
CUSTER COUNTY	\$ 231,937.47	\$ 249,590.03	\$ 248,324.30	\$ 217,853.70	\$ 947,705.50
FRANKLIN COUNTY	\$ 317,677.24	\$ 341,855.38	\$ 340,267.49	\$ 298,515.02	\$ 1,298,315.13
FREMONT COUNTY	\$ 455,647.75	\$ 490,326.70	\$ 484,318.14	\$ 424,889.96	\$ 1,855,182.55
HELM COUNTY	\$ 380,775.11	\$ 409,755.57	\$ 399,746.51	\$ 350,695.68	\$ 1,540,972.87

HB312

IDAHO TRANSPORTATION DEPARTMENT
 PAYMENTS TO LOCAL GOVERNMENTS - HIGHWAY DISTRIBUTION ACCOUNT (HDA)
 STATE FISCAL YEAR (JULY - JUNE) 2023

NEW HB312 HUR

AGENCY	FIRST QUARTER Paid Oct 2022 HB312 HUR	SECOND QUARTER Paid Jan 2023 HB312 HUR	THIRD QUARTER Paid Apr 2023 HB312 HUR	FOURTH QUARTER Paid July 2023 HB312 HUR	TOTAL FISCAL YEAR HB312 HUR
COUNTIES					
ADAMS COUNTY	\$ 89,193.78	\$ 92,609.02	\$ 82,532.12	\$ 80,065.16	\$ 344,400.08
BANNOCK COUNTY	\$ 227,306.53	\$ 236,010.12	\$ 209,704.29	\$ 203,436.04	\$ 876,456.98
BEAR LAKE COUNTY	\$ 94,397.62	\$ 98,012.11	\$ 87,705.62	\$ 85,084.02	\$ 365,199.37
BENEWAH COUNTY	\$ 85,630.05	\$ 88,908.83	\$ 79,188.87	\$ 76,821.84	\$ 330,549.59
BINGHAM COUNTY	\$ 305,381.04	\$ 317,074.12	\$ 282,776.46	\$ 274,324.02	\$ 1,179,555.64
BLAINE COUNTY	\$ 149,166.19	\$ 154,877.78	\$ 140,274.95	\$ 136,082.01	\$ 580,400.93
BOISE COUNTY	\$ 85,656.62	\$ 88,936.42	\$ 79,349.78	\$ 76,977.94	\$ 330,920.76
BONNER COUNTY	\$ 211,842.24	\$ 219,953.70	\$ 200,113.74	\$ 194,132.16	\$ 826,041.84
BONNEVILLE COUNTY	\$ 406,012.22	\$ 421,558.47	\$ 379,381.07	\$ 368,041.03	\$ 1,574,992.79
BOUNDARY COUNTY	\$ 100,797.00	\$ 104,656.53	\$ 93,537.95	\$ 90,742.02	\$ 389,733.50
BUTTE COUNTY	\$ 80,675.45	\$ 83,764.52	\$ 73,912.13	\$ 71,702.82	\$ 310,054.92
CAMAS COUNTY	\$ 82,053.87	\$ 85,195.72	\$ 75,817.94	\$ 73,551.67	\$ 316,619.20
CARIBOU COUNTY	\$ 146,123.07	\$ 151,718.14	\$ 135,458.08	\$ 131,409.11	\$ 564,708.40
CASSIA COUNTY	\$ 14,592.98	\$ 15,151.75	\$ 13,668.69	\$ 13,260.13	\$ 56,673.55
CLARK COUNTY	\$ 76,575.55	\$ 79,507.63	\$ 70,880.29	\$ 68,761.62	\$ 295,725.09
CLEARWATER COUNTY	\$ 64,301.38	\$ 66,763.48	\$ 59,197.75	\$ 57,428.27	\$ 247,690.88
CUSTER COUNTY	\$ 73,940.62	\$ 76,771.81	\$ 68,907.44	\$ 66,847.73	\$ 286,467.60
FRANKLIN COUNTY	\$ 101,274.07	\$ 105,151.86	\$ 94,420.73	\$ 91,598.40	\$ 392,445.06
FREMONT COUNTY	\$ 145,258.44	\$ 150,820.40	\$ 134,393.30	\$ 130,376.16	\$ 560,848.30
GEM COUNTY	\$ 121,389.38	\$ 126,037.39	\$ 110,925.54	\$ 107,609.88	\$ 465,962.19
GOODING COUNTY	\$ 3,517.62	\$ 3,652.31	\$ 3,266.87	\$ 3,169.22	\$ 13,606.02

HB772

IDAHO TRANSPORTATION DEPARTMENT
 PAYMENTS TO LOCAL GOVERNMENTS - GENERAL FUND TRANSFER
 STATE FISCAL YEAR (JULY - JUNE) 2023

GENERAL FUND

AGENCY	FIRST QUARTER Paid Oct 2022 GENERAL FUND	SECOND QUARTER Paid Jan 2023 GENERAL FUND	THIRD QUARTER Paid Apr 2023 GENERAL FUND	FOURTH QUARTER Paid July 2023 GENERAL FUND	TOTAL FISCAL YEAR GENERAL FUND
COUNTIES					
ADAMS COUNTY				\$ 214,206.99	\$ 214,206.99
BANNOCK COUNTY				\$ 544,274.47	\$ 544,274.47
BEAR LAKE COUNTY				\$ 227,634.49	\$ 227,634.49
BENEWAH COUNTY				\$ 205,529.79	\$ 205,529.79
BINGHAM COUNTY				\$ 733,928.76	\$ 733,928.76
BLAINE COUNTY				\$ 364,074.94	\$ 364,074.94
BOISE COUNTY				\$ 205,947.43	\$ 205,947.43
BONNER COUNTY				\$ 519,382.81	\$ 519,382.81
BONNEVILLE COUNTY				\$ 984,660.04	\$ 984,660.04
BOUNDARY COUNTY				\$ 242,771.94	\$ 242,771.94
BUTTE COUNTY				\$ 191,834.34	\$ 191,834.34
CAMAS COUNTY				\$ 196,780.76	\$ 196,780.76
CARIBOU COUNTY				\$ 351,573.03	\$ 351,573.03
CASSIA COUNTY				\$ 35,476.25	\$ 35,476.25
CLARK COUNTY				\$ 183,965.40	\$ 183,965.40
CLEARWATER COUNTY				\$ 153,644.08	\$ 153,644.08
CUSTER COUNTY				\$ 178,844.98	\$ 178,844.98
FRANKLIN COUNTY				\$ 245,063.13	\$ 245,063.13
FREMONT COUNTY				\$ 348,809.47	\$ 348,809.47

HB362

IDAHO TRANSPORTATION DEPARTMENT
 PAYMENTS TO LOCAL GOVERNMENTS - SALES TAX
 STATE FISCAL YEAR (JULY - JUNE) 2023

SALES TAX

AGENCY	FIRST QUARTER Paid Oct 2022 Sales Tax	SECOND QUARTER Paid Jan 2023 Sales Tax	THIRD QUARTER Paid Apr 2023 Sales Tax	FOURTH QUARTER Paid July 2023 Sales Tax	TOTAL FISCAL YEAR Sales Tax
COUNTIES					
ADAMS COUNTY			\$ 40,698.69	\$ 196,497.52	\$ 237,196.21
BANNOCK COUNTY			\$ 103,410.53	\$ 499,276.80	\$ 602,687.33
BEAR LAKE COUNTY			\$ 43,249.87	\$ 208,814.90	\$ 252,064.77
BENEWAH COUNTY			\$ 39,050.05	\$ 188,537.70	\$ 227,587.75
BINGHAM COUNTY			\$ 139,444.28	\$ 673,251.50	\$ 812,695.78
BLAINE COUNTY			\$ 69,173.15	\$ 333,975.19	\$ 403,148.34
BOISE COUNTY			\$ 39,129.40	\$ 188,920.81	\$ 228,050.21
BONNER COUNTY			\$ 98,681.18	\$ 476,443.04	\$ 575,124.22
BONNEVILLE COUNTY			\$ 187,082.47	\$ 903,253.67	\$ 1,090,336.14
BOUNDARY COUNTY			\$ 46,125.95	\$ 222,700.87	\$ 268,826.82
BUTTE COUNTY			\$ 36,447.95	\$ 175,974.51	\$ 212,422.46
CAMAS COUNTY			\$ 37,387.76	\$ 180,511.99	\$ 217,899.75
CARIBOU COUNTY			\$ 66,797.83	\$ 322,506.87	\$ 389,304.70
CASSIA COUNTY			\$ 6,740.38	\$ 32,543.26	\$ 39,283.64
CLARK COUNTY			\$ 34,952.88	\$ 168,756.14	\$ 203,709.02
CLEARWATER COUNTY			\$ 29,191.92	\$ 140,941.62	\$ 170,133.54
CUSTER COUNTY			\$ 33,980.01	\$ 164,059.04	\$ 198,039.05
FRANKLIN COUNTY			\$ 46,561.26	\$ 224,802.64	\$ 271,363.90

Magic Spreadsheet

HB772 & HB362

LHTAC Administered Grants

PARAGON CONSULTING, INC. - 2023

Programs

- ▶ Children Pedestrian Safety Program
- ▶ House Bill 308 Funding (2021)
- ▶ Leading Idaho Local Bridge Program
 - ▶ Bids & Solicitations
- ▶ Construction
 - ▶ Project Plans & Contracts
- ▶ Federal-aid
 - ▶ Bridge
 - ▶ Rural
 - ▶ Small Urban
- ▶ FLAP
- ▶ LHSIP
 - ▶ Analyzing the Data for LHSIP
 - ▶ Completing the Application for LHSIP
- ▶ Local Strategic Initiatives Program
- ▶ LRHIP
- ▶ Transportation Alternatives Program
 - ▶ TAP Resource Center
 - ▶ TAP Projects *coming soon*

Transportation Funding Opportunities (Non-LHTAC)

Below you will find other funding opportunities for local highway jurisdictions not administered by LHTAC.

- ▶ Freight Program at ITD
- ▶ Americans with Disability (ADA) Curb/Ramp Program
- ▶ Federal Lands Access Program (FLAP)
- ▶ ITD Highway Safety Grant
- ▶ Rebuilding American Infrastructure with Sustainability and Equity (RAISE)
- ▶ Recreational Trails Program (RTP)
- ▶ Recreational Road & Bridge Fund
- ▶ U.S. Department of Transportation - Funding Opportunities
- ▶ Idaho Office of Emergency Management Grants
- ▶ FMA and BRIC grant opportunities letter and News Posting
- ▶ Idaho Department of Parks & Recreation (IDPR) Grant Funding

<https://iahd.com/resources/for-clerks/>



208-345-5176

- MEMBERS
- CONVENTION
- EVENTS
- RESOURCES**
- NEWS
- ABOUT US



Forms and Reports

- **FY23 Total HDA Payments to Local Governments (Updated 7/31/23)**
- **FY22 Total HDA Payments to Local Governments**
- **FY21 Total HDA Payments to Local Governments**
- **FY20 Total HDA Payments to Local Governments**
- **FY19 Total HDA Payments to Local Governments**
- **FY18 Total HDA Payments to Local Governments**
- **Annual Road and Street Financial Report**
- **Idaho HB312 Report**
- **Instructions for Completing the Annual Road and Street Finance Report**
- **Annual Road and Street Financial Report Form - Automated Pages (Excel format)**
- **HDA Sources and Distribution Flow Chart**
- **L-2 Forms**

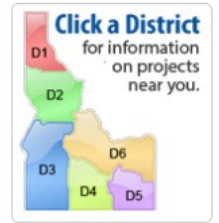
Transportation Program

- Overview
- ITIP
- STIP
- HDA Revenue
- Advisory Boards
- MPOs
- Local Roads
- Contacts

Here you'll find information about funding, contacts for getting involved in transportation decision-making processes and transportation projects in planning, design, and construction phases throughout Idaho.

Quick Reference for Tabs (above)

- ITIP - Approved Idaho Transportation Investment Program, seven-year plan
- STIP - State Transportation Improvement Program, seven-year plan in federal format
- HDA - Highway Distribution Account, revenue data
- Advisory Boards - Eight transportation-related advisory groups
- MPOs - Metropolitan Planning Organizations, five MPOs in Idaho
- Local Roads - County and city highway districts information, forms and resources
 - LHTAC - Local Highway Technical Assistance Council
- Idaho Transportation Board - Seven-member Idaho board



Public involvement is the keystone to building and maintaining a successful transportation system. To achieve that success means spending as much time listening and learning as teaching and telling. The Idaho Transportation Department is committed to creating for all Idahoans, a transportation system that meets the needs of the 21st century.

Where do you find this information?

▶ <https://itd.idaho.gov//funding/>

Estimating Revenue

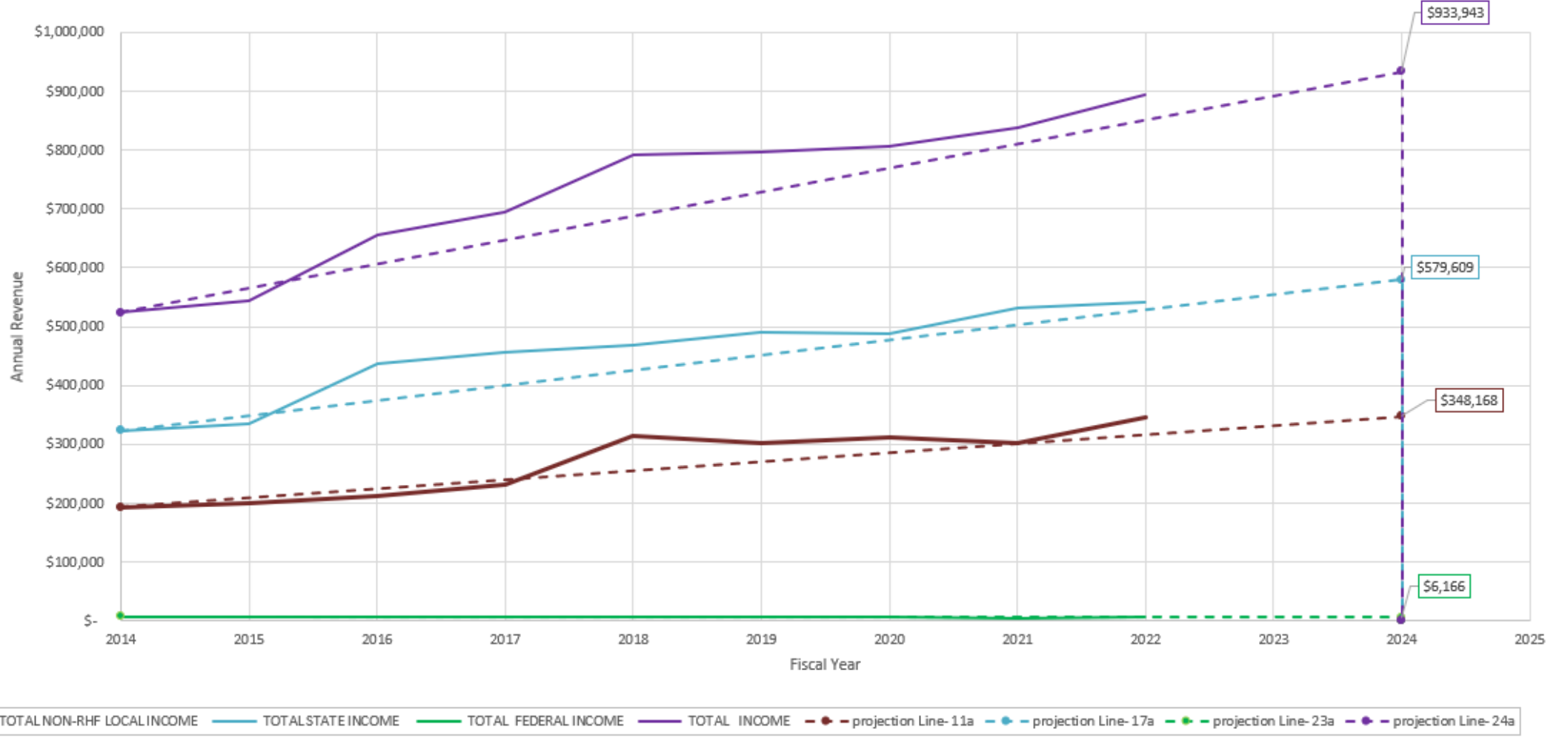
- ▶ Local Funding
 - ▶ Most of the local funding will be estimated from the amount collected last year, and the increases that have been seen over the prior years.
 - ▶ Sale of Assets should be estimated from the estimated value
- ▶ State Funding
 - ▶ Highway User Revenue funds have increased every year historically, ITD estimates the increase each year
 - ▶ Sales Tax / Inventory Replacement Tax has increased every year (but is very susceptible to economic downturns)



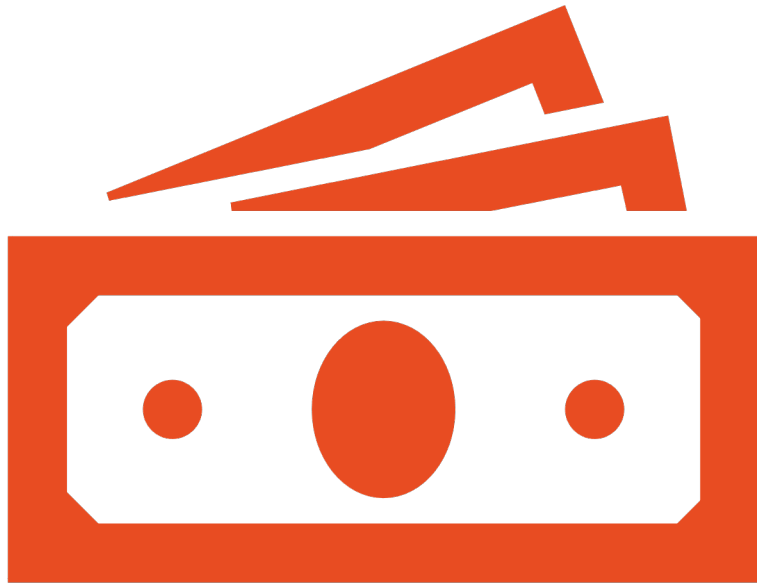
Income	FY21 Budget Final	FY22 Budget Final	FY23 Budget Proposed	Comments
401 · Property Tax	\$ 2,315,102.25	\$ 2,778,122.70	\$ 3,086,803.00	
402 · AG Replacement State Revenue	\$ 52,072.50	\$ 62,487.00	\$ 69,430.00	
404 · Highway Users State Revenue	\$ 1,800,000.00	\$ 2,160,000.00	\$ 2,400,000.00	
407 · Sales Tax Base	\$ 165,000.00	\$ 198,000.00	\$ 220,000.00	
408 · National Forest	\$ 13,125.00	\$ 15,750.00	\$ 17,500.00	
410 · Personal Property Tax Replacement	\$ 21,485.25	\$ 25,782.30	\$ 28,647.00	
411 · Sign Reimbursement - Power County	\$ 2,250.00	\$ 2,700.00	\$ 3,000.00	
412 · Investment Income	\$ 3,750.00	\$ 4,500.00	\$ 5,000.00	
429 · Miscellaneous Income	\$ 26,250.00	\$ 31,500.00	\$ 35,000.00	Make this only guaranteed income, then do a line for unexpected income
429.5 · Wind Farm Revenue	\$ 137,106.00	\$ 164,527.20	\$ 182,808.00	
429.9 · LHRIP Grant - Bridge Grant			\$ 140,000.00	One time revenue
432 · Solar Farm Revenue	\$ 20,095.50	\$ 24,114.60	\$ 26,794.00	
Funds From Reserves (cash in bank)	\$ 373,187.00	\$ 349,207.45	\$ 1,254,309.00	should only include what you actually plan on spending (should retain 1/4 rev in bank) list where it is in expenses and try to do for future projects on CIP (state pool, checking, CD's)
Total Income	\$ 4,929,423.50	\$ 5,816,691.25	\$ 7,469,291.00	

How to use history of revenue to create budget

R&S Revenue Analysis-MURTAUGH HD (reoccurring)



Magic Spreadsheet Road and Street Summary



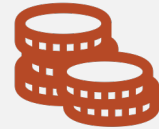
Anticipated expenses for next year?

- ▶ How much do you need?

Rules for spending



Operations money



Capital money



salaries

DISBURSEMENTS			
NEW CONSTRUCTION (include salary and benefits on each line)			
Line 25	Roads		
Line 26	Bridges, culverts and storm drainage		
Line 27	RR Crossing		
Line 28	Other (signs, signals or traffic control).		
Line 29	Total New Construction (sum lines 25 through 28).		\$0
RECONSTRUCTION/REPLACEMENT/REHABILITATION (include salary and benefits on each line)			
Line 30	Roads (rebuilt, realign, or overlay upgrade).		
Line 31	Bridges, culverts and storm drainage		
Line 32	RR Crossing.		
Line 33	Other (signs, signals or traffic control).		
Line 34	Total Reconstruction/Replacement (sum lines 30 through 33).		\$0
ROUTINE MAINTENANCE (include salary and benefits on each line)			
Line 35	Chip sealing or seal coating.		
Line 36	Patching		
Line 37	Winter Maintenance		
Line 38	Grading/blading		
Line 39	Bridge.		
Line 40	Other (signs, weed spraying, dust control, rock removal, cattle guards)		
Line 41	Total Routine Maintenance (sum lines 35 through 40)		\$0
EQUIPMENT			
Line 42	Equipment purchase - automotive, heavy, other.		
Line 43	Equipment lease/purchase		
Line 44	Equipment maintenance.		
Line 45	Other (specify).		
Line 46	Total Equipment (sum lines 42 through 45)		\$0
ADMINISTRATION			
Line 47	Administrative salaries and expenses.		
OTHER EXPENDITURES			
Line 48	Right-of-way and property purchases		
Line 49	Property leases		
Line 50	Street lighting		
Line 51	Professional services - audit, clerical, and legal.		
Line 52	Professional services - engineering.		
Line 53	Interest - bond (include LIDs).		
Line 54	Interest - notes (include loans).		
Line 55	Redemption - bond (include LIDs)		
Line 56	Redemption - notes (include loans)		
Line 57	Payments to other local government.		
Line 58	Fund transfers to non-highway accounts.		
Line 59	All other local expenditures (Emergency)		
Line 60	Total Other (sum lines 48 through 59)		\$0

Road & Street Expenses Analysis

How do you forecast future projects and expenses?



How to use history of expenses to create budget

Your Jurisdiction				
Budget Projections				
Description	FY21 Budget Final	FY22 Budget Final	FY23 Budget Proposed	Comments
Wages & Overhead				
509 · Overtime	\$ 33,750.00	\$ 40,500.00	\$ 45,000.00	
510 · Labor	\$ 1,059,000.00	\$ 1,270,800.00	\$ 1,412,000.00	
511 · Payrolls Taxes	\$ 93,750.00	\$ 112,500.00	\$ 125,000.00	
512 · Retirement	\$ 131,250.00	\$ 157,500.00	\$ 175,000.00	
513 · Health Insurance	\$ 427,500.00	\$ 513,000.00	\$ 570,000.00	
514 · Workers Compensation	\$ 82,500.00	\$ 99,000.00	\$ 110,000.00	
Total Wages & Overhead	\$ 1,827,750.00	\$ 2,193,300.00	\$ 2,437,000.00	
Building/Repair				
570 · Bldg Maintenance	\$ 30,000.00	\$ 10,000.00	\$ 10,000.00	One time expense
Total Building/Repair	\$ 30,000.00	\$ 10,000.00	\$ 10,000.00	
Capital Expense				
Equipment purchased	\$ -	\$ -	\$ 853,393.00	One time expense
810 · Lease purchase	\$ 63,084.75	\$ 63,084.75	\$ 84,113.00	
Total Capital Expense	\$ 63,084.75	\$ 63,084.75	\$ 937,506.00	
Equipment				
575 · Shop tools	\$ 33,750.00	\$ 40,500.00	\$ 45,000.00	
583 · Equipment Rental	\$ 3,750.00	\$ 4,500.00	\$ 5,000.00	
585 · Radio's	\$ 11,250.00	\$ 13,500.00	\$ 15,000.00	
Total Equipment	\$ 48,750.00	\$ 58,500.00	\$ 65,000.00	
Professional Services				
521 · Dues, Legal Pub & Training	\$ 24,000.00	\$ 28,800.00	\$ 32,000.00	
522 · Legal & Audit	\$ 15,000.00	\$ 18,000.00	\$ 20,000.00	
581 · Engineering	\$ 37,500.00	\$ 45,000.00	\$ 50,000.00	
Total Professional Services	\$ 76,500.00	\$ 91,800.00	\$ 102,000.00	
Office Expense				
515 · Office Supplies	\$ 11,250.00	\$ 13,500.00	\$ 15,000.00	
520 · Commissioners Expense	\$ 13,875.00	\$ 16,650.00	\$ 18,500.00	
523 · Utilities	\$ 60,000.00	\$ 72,000.00	\$ 80,000.00	
526 · Liability Property Insurance	\$ 42,963.75	\$ 51,556.50	\$ 57,285.00	
Total Office Expense	\$ 128,088.75	\$ 153,706.50	\$ 170,785.00	

Repairs & Maintenance (shop)				
530 · Parts & Supplies	\$ 300,000.00	\$ 360,000.00	\$ 400,000.00	
560 · Fuel & Oil	\$ 427,500.00	\$ 513,000.00	\$ 570,000.00	
565 · Tires	\$ 67,500.00	\$ 81,000.00	\$ 90,000.00	
Total Repairs & Maintenance (shop)	\$ 795,000.00	\$ 954,000.00	\$ 1,060,000.00	
Road Maintenance				
531 · Gravel & Cinders	\$ 360,000.00	\$ 432,000.00	\$ 480,000.00	
535 · Road Oil	\$ 780,750.00	\$ 936,900.00	\$ 1,041,000.00	
536 · Mag Chloride	\$ 397,500.00	\$ 477,000.00	\$ 530,000.00	
538 · Road Paint	\$ 45,000.00	\$ 54,000.00	\$ 60,000.00	
540 · Culverts	\$ 22,500.00	\$ 27,000.00	\$ 30,000.00	
542 · Signs	\$ 4,500.00	\$ 5,400.00	\$ 6,000.00	
550 · Bridge	\$ 11,250.00	\$ 13,500.00	\$ 15,000.00	
555 · Weed Control-Spray	\$ 120,000.00	\$ 144,000.00	\$ 160,000.00	
Total Road Maintenance	\$ 1,741,500.00	\$ 2,089,800.00	\$ 2,322,000.00	
Contingency				
825 · Contingency - Bridge/Paving	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00	
830 · Contingency - Cash Reserve	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00	
Total Contingency	\$ 200,000.00	\$ 180,000.00	\$ 200,000.00	
Grants				
832 · LSIP Grant - Bridge Grant	\$ -	\$ -	\$ 140,000.00	One time expense
Total Grants	\$ -	\$ -	\$ 140,000.00	
590 Miscellaneous	\$ 18,750.00	\$ 22,500.00	\$ 25,000.00	
funds to reserves	\$ -	\$ -	\$ -	might want to add this as a line item
Sub-Total Expenditures	\$ 4,929,423.50	\$ 5,816,691.25	\$ 7,469,291.00	

Description	Funding Source	Year	Quantity	Unit	Unit Price	Estimated	Budget Year	CIP Years (FY)					PD	
							FY-23	FY-24	FY-25	FY-26	FY-27	FY-28		
Capital Equipment														
Equipment	Budget	Annual	1.0	ea	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ -
Capital Maintenance														
Bridge Repair	Budget	Annual		ls	\$ 1,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Culverts	Budget	Annual	1.0	ls	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ -
Patching & Crack Sealing	Budget	Annual	1.0	ls	\$ 33,000	\$ 33,000	\$ 33,000	\$ 33,000	\$ 33,000	\$ 33,000	\$ 33,000	\$ 33,000	\$ 33,000	\$ -
Treated Roads (MgCl)	Budget	Annual	9.0	mi	\$ 3,667	\$ 33,000	\$ 33,000	\$ 33,000	\$ 33,000	\$ 33,000	\$ 33,000	\$ 33,000	\$ 33,000	\$ -
Road Repairs	Budget	Annual	1.0	ls	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ -
Chip Sealing	LRHIP	Annual	6.0	mi	\$ 26,667	\$ 160,000	\$ 160,000	\$ 160,000	\$ 160,000	\$ 160,000	\$ 160,000	\$ 160,000	\$ 160,000	\$ -
						\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Capital Projects														
Misc Paving Projects	Budget	Annual	1.0	ls	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ -
Gravel Crushing/Purchase	Budget	Annual	1.0	ls	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ -
Golden Valley Road-Earthwork & GSB	Budget	FY-23	0.25	mi	\$ 248,000	\$ 62,000	\$ 62,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
						\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Grant Projects														
3200 N Safety Project-Design	LHSIP	FY-23	3.0	mi	\$ 51,000	\$ 153,000	\$ 153,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3200 N Safety Project-Construction	LHSIP	FY-24	3.0	mi	\$ 245,000	\$ 735,000	\$ -	\$ 735,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1500W STG 1, STP-R Application	Budget	FY-23	1.0	ls	\$ 2,000	\$ 2,000	\$ 2,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1500W STG 1, 1000S to 800S, Rehab-Project Dev.	STP-R	FY-27	2.0	mi	\$ 225,000	\$ 450,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 450,000	\$ -	\$ -
1500W STG 1, 1000S to 800S, Rehab-Construction	STP-R	PD	2.0	mi	\$ 1,000,000	\$ 2,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,000,000
Freight Route PD 1500W	Freight	FY-26	4.0	mi	\$ 155,750	\$ 623,000	\$ -	\$ -	\$ -	\$ 623,000	\$ -	\$ -	\$ -	\$ -
Freight Route RW 1500W	Freight	FY-28	4.0	mi	\$ 20,243	\$ 81,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 81,000	\$ -
Freight Route CN 1500W	Freight	PD	4.0	mi	\$ 841,250	\$ 3,365,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,365,000
Freight Route App. 2900N	Budget	PD	1.0	ls	\$ 3,500	\$ 3,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,500
Freight Route PD 2900N	Freight	PD	7.0	mi	\$ 100,000	\$ 700,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 700,000
Freight Route CN 2900N	Freight	PD	7.0	mi	\$ 1,000,000	\$ 7,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,000,000
Freight Route App 4500E	Budget	PD	1.00	ls	\$ 3,500	\$ 3,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,500
Freight Route PD 4500E	Freight	PD	4.25	mi	\$ 100,000	\$ 425,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 425,000
Freight Route CN 4500E	Freight	PD	4.25	mi	\$ 1,000,000	\$ 4,250,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,250,000
						\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
						\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL						\$ 20,215,500	\$ 579,500	\$ 1,097,500	\$ 362,500	\$ 985,500	\$ 812,500	\$ 443,500	\$ 17,747,000	
						Annual CIP Revenue	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	
						Remaining	\$ (179,500)	\$ (697,500)	\$ 37,500	\$ (585,500)	\$ (412,500)	\$ (43,500)		
						Pub/Pvt Part.					28			
						Grant Funding	141,770	681,051	-	-	416,970	75,055		
					2022 Carry-Over	\$ 880,000	\$ 842,270	\$ 825,821	\$ 863,321	\$ 277,821	\$ 282,291	\$ 313,845		
										Net Change	\$ (566,155)			

Projects

Murtaugh Highway District				Days Past				365		10/1/2021
Budget Status Report	Status Date	10/1/2022		Days Left				0		
Projects	Proposed Budget	Adjustments	Approved Budget	FYTD	October	% Budget Spent	% Complete	Remaining (prjtd)	Total Anticipated	Total \$ over/(under)
Captial Expense	\$ 68,050.00	\$ -	\$ 68,050.00	\$ -	\$ -	0.0%		\$ 68,050.00	\$ 68,050.00	
Equipment Purchase	\$ 5,000.00	\$ -	\$ 5,000.00	\$ -	\$ -	0		\$ 5,000.00	\$ 5,000.00	\$ -
Skid Steer Trailer	\$ 5,000.00		\$ 5,000.00			0.0%		\$ 5,000.00	\$ 5,000.00	\$ -
Lease Expense	\$ 63,050.00	\$ -	\$ 63,050.00	\$ -	\$ -	0.0%		\$ 63,050.00	\$ 63,050.00	\$ -
Grader	\$ 35,000.00		\$ 35,000.00			0.0%		\$ 35,000.00	\$ 35,000.00	\$ -
Water Truck	\$ 14,050.00		\$ 14,050.00			0.0%		\$ 14,050.00	\$ 14,050.00	\$ -
Skid Steer	\$ 14,000.00		\$ 14,000.00			0.0%		\$ 14,000.00	\$ 14,000.00	\$ -
Road Maintenance	\$ 470,487.07	\$ -	\$ 335,487.07	\$ -	\$ -	0.0%		\$ 493,087.07	\$ 335,587.07	\$ 1,100.00
Bridge Repair										
Chemicals/Weed Spraying	\$ 2,500.00		\$ 2,500.00			0.0%		\$ 2,500.00	\$ 2,500.00	\$ -
Culverts	\$ 10,000.00		\$ 10,000.00			0.0%		\$ 10,000.00	\$ 10,000.00	\$ -
DuraPatch/Crack Sealing/Other Patching	\$ 40,000.00		\$ 40,000.00			0.0%		\$ 40,000.00	\$ 40,000.00	\$ -
Mag Chloride	\$ 35,000.00		\$ 35,000.00			0.0%		\$ 35,000.00	\$ 35,000.00	\$ -
Signs & Striping	\$ 5,000.00		\$ 5,000.00			0.0%		\$ 5,000.00	\$ 5,000.00	\$ -
Chip & Fog Sealing	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -
Misc. Paving Projects	\$ 25,000.00		\$ 25,000.00			0.0%		\$ 25,000.00	\$ 25,000.00	
Gravel Crushing/Purchase	\$ 82,587.07		\$ 82,587.07			0.0%		\$ 82,587.07	\$ 82,587.07	\$ -
Golden Valley Construction (Local)	\$ 100,000.00		\$ 100,000.00			0.0%		\$ 100,000.00	\$ 100,000.00	\$ -
LHSIP Grant Application (3200N Match)	\$ 6,400.00		\$ 6,400.00			0.0%		\$ 6,400.00	\$ 6,400.00	\$ -
STP-R Grant	\$ 2,500.00		\$ 2,500.00			0.0%		\$ 160,000.00	\$ 2,500.00	\$ -
LRHIP Grant	\$ 1,500.00		\$ 1,500.00					\$ 1,600.00	\$ 1,600.00	\$ 1,100.00
Reimbursable expenses	\$ 25,000.00		\$ 25,000.00					\$ 25,000.00	\$ 25,000.00	\$ -
Grant Funds & Reimbursements	\$ 25,000.00	\$ -	\$ 25,000.00	\$ -	\$ -	0.0%	0.0%	\$ 25,000.00	\$ 25,000.00	\$ -
Grants										
Oil	\$ 20,000.00		\$ 20,000.00			0.0%		\$ 20,000.00	\$ 20,000.00	\$ -
Materials	\$ 5,000.00		\$ 5,000.00			0.0%		\$ 5,000.00	\$ 5,000.00	\$ -
Total Projects	\$ 513,537.07	\$ -	\$ 378,537.07	\$ -	\$ -	0.0%	-41.6%	\$ 536,137.07	\$ 378,637.07	\$ 1,100.00
Sub-Total Expenditures	\$ 1,145,534.07	\$ -	\$ 1,009,634.07	\$ -	\$ -	0.0%	-15.6%	\$ 1,167,234.07	\$ 1,009,734.19	\$ 1,100.16

2023

PARAGON CONSULTING, INC.

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Your Jurisdiction				
Budget Status Report				
Description	FY21 Budget Final	FY22 Budget Final	FY23 Budget Proposed	Comments
Wages & Overhead				
509 · Overtime	\$ 33,750.00	\$ 40,500.00	\$ 45,000.00	
510 · Labor	\$ 1,059,000.00	\$ 1,270,800.00	\$ 1,412,000.00	
511 · Payrolls Taxes	\$ 93,750.00	\$ 112,500.00	\$ 125,000.00	
512 · Retirement	\$ 131,250.00	\$ 157,500.00	\$ 175,000.00	
513 · Health Insurance	\$ 427,500.00	\$ 513,000.00	\$ 570,000.00	
514 · Workers Compensation	\$ 82,500.00	\$ 99,000.00	\$ 110,000.00	
Total Wages & Overhead	\$ 1,827,750.00	\$ 2,193,300.00	\$ 2,437,000.00	
Building/Repair				
570 · Bldg Maintenance	\$ 30,000.00	\$ 10,000.00	\$ 10,000.00	One time expense
Total Building/Repair	\$ 30,000.00	\$ 10,000.00	\$ 10,000.00	
Capital Expense				
810 · Lease purchase	\$ 63,084.75	\$ 63,084.75	\$ 84,113.00	One time expense
Total Capital Expense	\$ 63,084.75	\$ 63,084.75	\$ 937,506.00	
Equipment				
575 · Shop tools	\$ 33,750.00	\$ 40,500.00	\$ 45,000.00	
583 · Equipment Rental	\$ 3,750.00	\$ 4,500.00	\$ 5,000.00	
585 · Radio's	\$ 11,250.00	\$ 13,500.00	\$ 15,000.00	
Total Equipment	\$ 48,750.00	\$ 58,500.00	\$ 65,000.00	
Professional Services				
521 · Dues, Legal Pub & Training	\$ 24,000.00	\$ 28,800.00	\$ 32,000.00	
522 · Legal & Audit	\$ 15,000.00	\$ 18,000.00	\$ 20,000.00	
581 · Engineering	\$ 37,500.00	\$ 45,000.00	\$ 50,000.00	
Total Professional Services	\$ 76,500.00	\$ 91,800.00	\$ 102,000.00	
Office Expense				
515 · Office Supplies	\$ 11,250.00	\$ 13,500.00	\$ 15,000.00	
520 · Commissioners Expense	\$ 13,875.00	\$ 16,650.00	\$ 18,500.00	
523 · Utilities	\$ 60,000.00	\$ 72,000.00	\$ 80,000.00	
526 · Liability Property Insurance	\$ 42,963.75	\$ 51,556.50	\$ 57,285.00	
Total Office Expense	\$ 128,088.75	\$ 153,706.50	\$ 170,785.00	
Repairs & Maintenance (shop)				
530 · Parts & Supplies	\$ 300,000.00	\$ 360,000.00	\$ 400,000.00	
560 · Fuel & Oil	\$ 427,500.00	\$ 513,000.00	\$ 570,000.00	
565 · Tires	\$ 67,500.00	\$ 81,000.00	\$ 90,000.00	
Total Repairs & Maintenance (shop)	\$ 795,000.00	\$ 954,000.00	\$ 1,060,000.00	
Road Maintenance				
531 · Gravel & Cinders	\$ 360,000.00	\$ 432,000.00	\$ 480,000.00	
535 · Road Oil	\$ 780,750.00	\$ 936,900.00	\$ 1,041,000.00	
536 · Mag Chloride	\$ 397,500.00	\$ 477,000.00	\$ 530,000.00	
538 · Road Paint	\$ 45,000.00	\$ 54,000.00	\$ 60,000.00	
540 · Culverts	\$ 22,500.00	\$ 27,000.00	\$ 30,000.00	
542 · Signs	\$ 4,500.00	\$ 5,400.00	\$ 6,000.00	
550 · Bridge	\$ 11,250.00	\$ 13,500.00	\$ 15,000.00	
555 · Weed Control-Spray	\$ 120,000.00	\$ 144,000.00	\$ 160,000.00	
Total Road Maintenance	\$ 1,741,500.00	\$ 2,089,800.00	\$ 2,322,000.00	
Contingency				
825 · Contingency - Bridge/Paving	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00	
830 · Contingency - Cash Reserve	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00	
Total Contingency	\$ 200,000.00	\$ 180,000.00	\$ 200,000.00	
Grants				
832 · LSIP Grant - Bridge Grant	\$ -	\$ -	\$ 140,000.00	One time expense
Total Grants	\$ -	\$ -	\$ 140,000.00	
Miscellaneous				
590 Miscellaneous	\$ 18,750.00	\$ 22,500.00	\$ 25,000.00	
funds to reserves	\$ -	\$ -	\$ -	might want to add this as a line item
Total Miscellaneous	\$ 18,750.00	\$ 22,500.00	\$ 25,000.00	
Sub-Total Expenditures	\$ 4,929,423.50	\$ 5,816,691.25	\$ 7,469,291.00	

How to use history of expenses/revenue to create budget

Income	FY21 Budget Final	FY22 Budget Final	FY23 Budget Proposed	Comments
401 · Property Tax	\$ 2,315,102.25	\$ 2,778,122.70	\$ 3,086,803.00	
402 · AG Replacement State Revenue	\$ 52,072.50	\$ 62,487.00	\$ 69,430.00	
404 · Highway Users State Revenue	\$ 1,800,000.00	\$ 2,160,000.00	\$ 2,400,000.00	
407 · Sales Tax Base	\$ 165,000.00	\$ 198,000.00	\$ 220,000.00	
408 · National Forest	\$ 13,125.00	\$ 15,750.00	\$ 17,500.00	
410 · Personal Property Tax Replacement	\$ 21,485.25	\$ 25,782.30	\$ 28,647.00	
411 · Sign Reimbursement - Power County	\$ 2,250.00	\$ 2,700.00	\$ 3,000.00	
412 · Investment Income	\$ 3,750.00	\$ 4,500.00	\$ 5,000.00	
429 · Miscellaneous Income	\$ 26,250.00	\$ 31,500.00	\$ 35,000.00	Make this only guaranteed income, then do a line for unexpected income
429.5 · Wind Farm Revenue	\$ 137,106.00	\$ 164,527.20	\$ 182,808.00	
429.9 · LHRIP Grant - Bridge Grant			\$ 140,000.00	One time revenue
432 · Solar Farm Revenue	\$ 20,095.50	\$ 24,114.60	\$ 26,794.00	
Funds From Reserves (cash in bank)	\$ 373,187.00	\$ 349,207.45	\$ 1,254,309.00	should only include what you actually plan on spending (should retain 1/4 rev in bank) list where it is in expenses and try to do for future projects on CIP (state pool, checking, CD's)
Total Income	\$ 4,929,423.50	\$ 5,816,691.25	\$ 7,469,291.00	

What can you
spend dedicated
▶ funds on?

True or False

Transportation Dollars can be used on salaries?

Transportation Dollars can be used on equipment?

Transportation Dollars can be used at the Fairgrounds? (Or any other County Department)

The Jurisdiction that receives the monies is responsible for expenditures of those monies?

Questions?

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