

Revenues

Overview

The District's budget preparations begin with revenue projections in February each year. To make those projections as accurate as possible, each revenue source is reviewed and analyzed based on key economic factors, historical trends, and specific program trends.

ACHD Major Source Revenue Chart

ACHD has a variety of revenue sources that are both steady (i.e. property taxes) and fluctuating (i.e. development impact fees). ACHD has four major revenue sources: Property Taxes, Highway Users Fund, Registration Fees, and Development Impact Fees. These revenues represent more than 75 percent of the total revenue ACHD receives. Development Impact Fees are the most volatile source of revenue we have and are directly related to economic conditions. This chart illustrates actual revenues ACHD has received from our four major revenue sources.

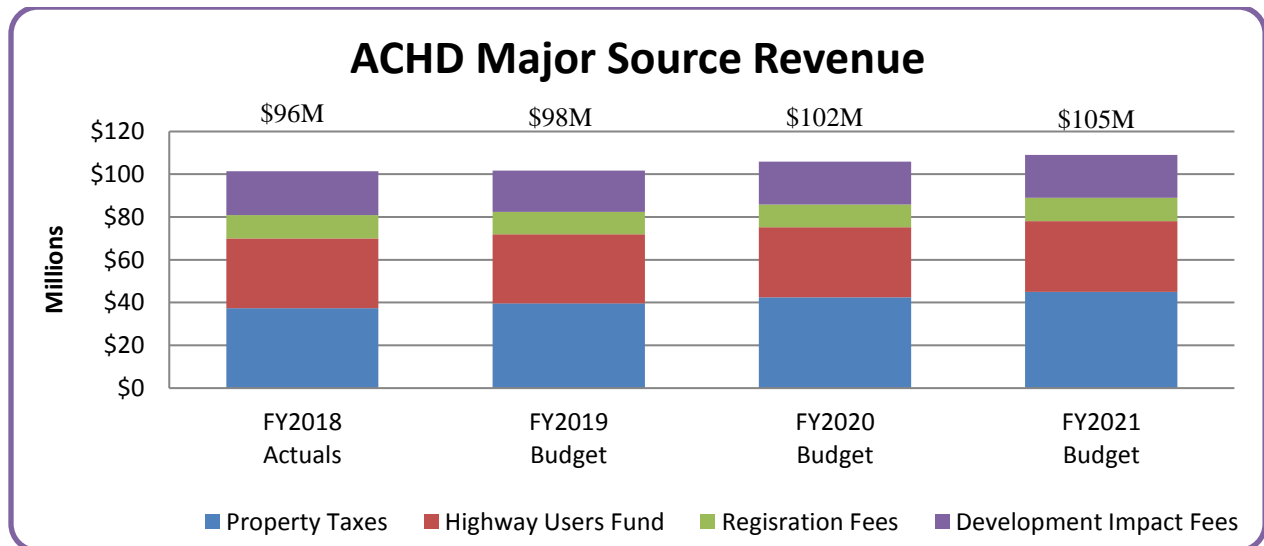


Chart 4

Revenue Descriptions

Property Taxes

Property taxes remain the single largest General Fund revenue of the Highway District. Property taxes are assessed to taxpayers based on “taxable market value” of properties and upon a rate formula prescribed in Idaho Code 63-802. This revenue is limited to a 3 percent increase plus a growth amount for new construction, per year by Idaho Statute. Property taxes are recognized as revenue when the amount of taxes levied is measurable, and tax proceeds are available to finance current period expenditures.

All taxable property in Idaho must be appraised annually to reflect market value. All property is physically inspected every five years and values adjusted accordingly.

ACHD Historical Property Tax Certification						
FY	CY	Tax Certification	Mil Levy Rate	New Construction Roll Value	Taxable Market Value	ACHD Budget
2017	2016	\$ 34,518,535	0.000955148	\$1,227,073,786	\$ 36,139,479,762	\$103,235,200
2018	2017	\$ 36,744,710	0.000923800	\$1,243,407,355	\$ 39,774,398,821	\$117,859,550
2019	2018	\$ 39,273,000	0.000861981	\$1,280,500,730	\$ 45,561,351,698	\$129,951,200
2020	2019	\$ 42,161,400	0.000771526	\$1,675,414,792	\$ 54,646,796,476	\$123,671,200

Table 4

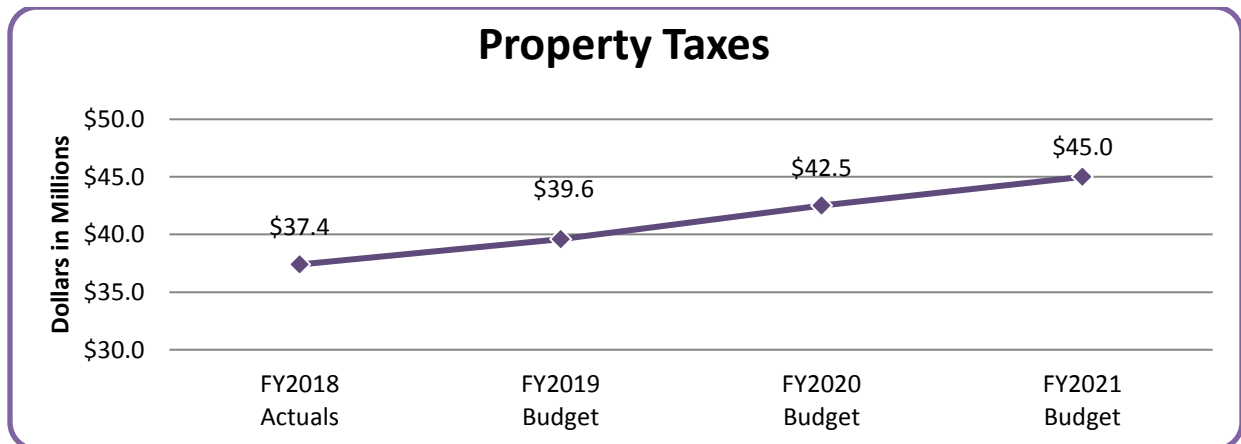


Chart 5

Highway User's Fund

The Highway User's Fund (HUF) is limited by Idaho Statute (IC40-701) and is tied directly to gasoline tax and vehicle registration. Idaho charges a fuels tax on various types of motor fuels. "Motor fuels" refers to gasoline, gasohol, special fuels, or any other fuel used to operate motor vehicles, boats, or aircraft. The fuels tax is included in the price paid for delivered fuel or fuel purchased at the pump. The fuels tax collected provides funding for building and maintaining Idaho roads, bridges, and recreational areas.

This revenue source has seen a steady increase over the past few years as fuel usage has increased. In addition to the original HUF revenue, in 2015 the Idaho Legislature passed HB312 which increased fuel taxes by seven cents with the requirement that the new funds be spent on infrastructure maintenance.

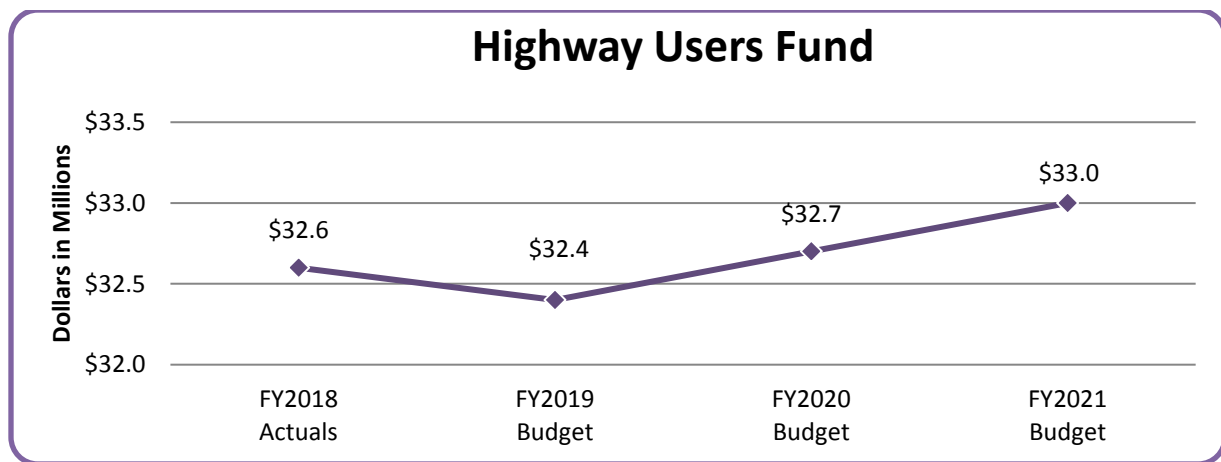


Chart 6

Ada County Vehicle Registration Fees

Registration Fees are collected by Idaho Transportation Department for vehicle registrations within Ada County, Idaho. The revenue from fees in Ada County is then apportioned to various entities with ACHD receiving a statutory (IC40-801) amount. Registration fee revenue is derived from the number of vehicles registered and the age of those vehicles. With the addition of the option to register a vehicle for two years, the amount of the fee might fluctuate more from year to year.

We anticipate an increase for our projection for FY2020, as individuals are purchasing newer, more fuel-efficient vehicles. As the economy continues to improve, we anticipate another small increase for FY2021.

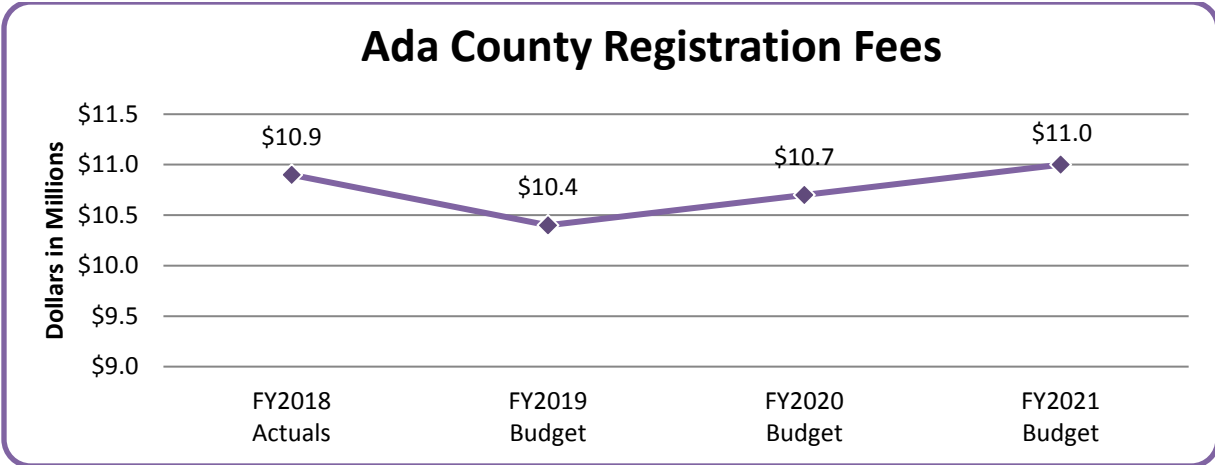


Chart 7

Development Impact Fees

Development Impact Fee revenue is collected from developers to ensure they pay for their proportionate share of system improvement costs associated with development. The District establishes the rates based on the Capital Improvements Plan. This revenue is tied directly to development; therefore, it is not considered a stable income source.

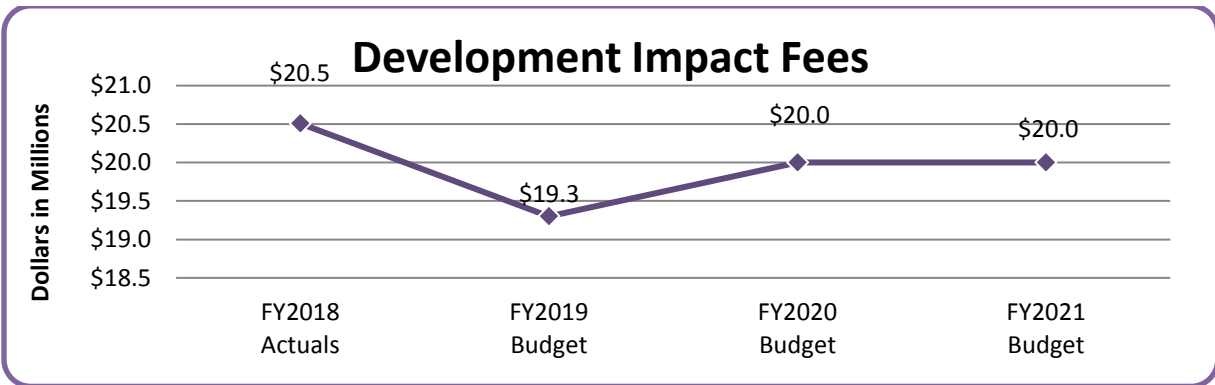


Chart 8

State Sales Tax

Idaho established a State Sales Tax in 1965 at 3 percent for sale, rental, or lease of tangible personal property and some services. Sales Tax revenue is highly sensitive to economic conditions and reflects the factors that drive taxable sales, consumer confidence, per-capita income, and business investment. In 2006, Idaho increased the sales tax to six cents on each dollar of taxable sales within the State of Idaho.

Cost Sharing

Over the years ACHD has strived to develop cost sharing agreements with other entities on roadway projects. Simultaneously constructing sewer, utilities, and roadways reduces the cost to taxpayers and avoids multiple disruptions of roadways. ACHD's revenue for cost sharing varies greatly depending on the projects planned, participants, and project phase.

Federal Grants

ACHD applies for federal funding to support the costs of projects that improve and preserve arterial and collector roadways. Meeting Idaho's increasing transportation needs with limited financial resources is difficult when other government entities are vying for the same funding. ACHD continues to receive a portion of federal funding, because of our fiscal restraint and sound management philosophy. Some construction contract expenditures for federally funded projects are paid by the Idaho Transportation Department (ITD) and are not run through our financial system nor included in our budget. ACHD's local portion/percentage is paid directly to ITD for federally funded projects. For phases other than construction, or for construction inspection costs, ACHD pays the costs upfront and then is reimbursed through ITD, which is where the federal grant revenue amount in our budget comes from.

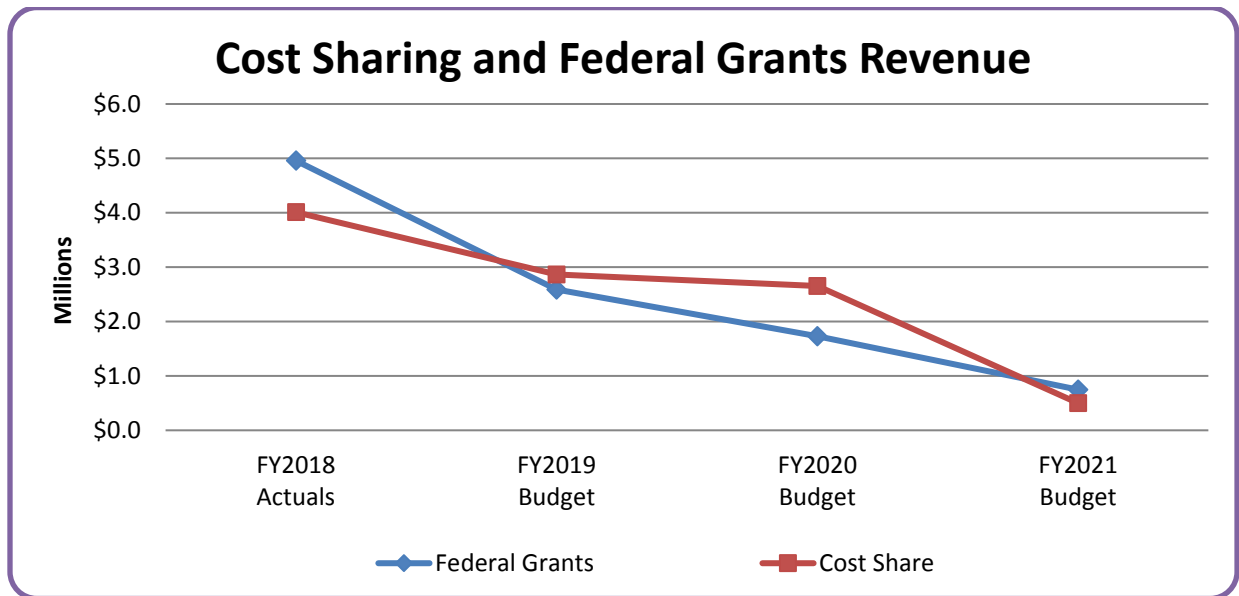


Chart 9

Services & Fees

ACHD charges fees for services provided to the community. These charges are not intended to fund projects, but to offset the cost of providing services such as permit inspections. They are revenue neutral in that expenses equate to the revenue received.

Interest Revenue

Idaho Statute authorizes highway districts to invest in obligations and investments. The interest on those investments is recorded as revenue for the District. Based on economic conditions and interest rates, this amount will vary.

Other Revenue

The District collects a variety of other revenue, not otherwise categorized. Other revenue is typically an estimate of possible miscellaneous funds which could include restitution, personal (vehicles) or real (real estate) property sales, enhanced inspection fees, etc. This amount varies from year to year and normally a rather flat budgetary amount is set for other revenue.

Commuteride

This section is operated and accounted for in similar fashion to a private business in that costs of providing goods and/or services to the general public are financed primarily through user charges. The revenue includes both user charges and federal funding for van acquisition, employer assistance programs, and program administration.

Carryover Funds

Carryover funds consist of current year cash reserves that will be available for future expenditures. The amount of available cash reserves is determined through analysis of existing cash availability. Current year budgeted funds follow the projects into the next year creating a zero balance for revenue and expenditures for these rescheduled projects.

Revenue Highlights

ACHD has set a revenue projection for FY2020 at \$123.7 million including Priority Corridor Reservation (\$2.3M) and Rescheduled Projects (\$1.7M). The revenue will be monitored monthly and adjusted at the two opportunities through-out the fiscal year, should it be necessary.

- Property Tax Certification increased by approximately \$2.9M related to the allowable 3% increase and New Construction Roll that the Commission elected to take.
- Highway Users Fund shows a slight increase over FY2019 related to HB312 and an increase in travel by the public.
- Ada County Registration Fees – small increase for slight economic improvement, and increase in the registration of new, fuel efficient vehicles.
- Development Impact Fees – FY2020 impact fee collections are projected to increase slightly from the adjusted FY2019 budget.

The following charts and graphs provide more detailed information on ACHD's revenues.
ACHD Revenue Sources (General and Enterprise Fund)

ADA COUNTY HIGHWAY DISTRICT				
Revenue Projections				
	2018	2019	2020	2021
Account Description	Actuals	Budget	Budget	Budget
PROPERTY TAXES	37,383,599	39,560,000	42,460,000	45,040,000
PENALTIES & INTEREST	(25,956)	200,000	202,000	204,000
HIGHWAY USERS FUND	24,873,631	24,200,000	24,400,000	24,600,000
HOUSE BILL 312	7,785,601	8,200,000	8,300,000	8,400,000
AG TAX REPLACEMENT	13,554	14,000	14,000	14,000
STATE SALES TAX	2,120,518	2,010,000	2,070,000	2,130,000
FOREST RESERVE	2,567	3,000	4,000	4,000
REGISTRATION FEES	10,926,863	10,400,000	10,700,000	11,000,000
Taxes	83,080,377	84,587,000	88,150,000	91,392,000
RENTAL PROPERTY	73,365	80,000	80,000	80,000
STREET NAME SIGNS	301,415	227,000	252,000	254,000
LICENSE AGREEMENTS	110,976	400,000	200,000	200,000
PLAT REVIEW FEES	191,275	200,000	206,000	212,000
STREET VACATION FEES	324,110	100,000	100,000	100,000
ZONE INSPECTION FEES	867,982	1,000,000	1,100,000	1,133,000
SUB INSPECTION/TESTING FEES	670,632	637,000	656,000	676,000
STREET PLAN & PROFILE	202,293	225,000	232,000	239,000
Services & Fees	2,742,048	2,869,000	2,826,000	2,894,000
INTEREST	411,952	800,000	500,000	500,000
SERVICE REIMBURSEMENT	54,656	100,000	50,000	50,000
MISCELLANEOUS	548,139	100,000	100,000	100,000
EQUIPMENT DISP.	309,070	208,000	505,500	514,500
PROPERTY DISP.	1,952,091	1,000,000	250,000	250,000
Miscellaneous	3,275,908	2,208,000	1,405,500	1,414,500
IMPACT FEES	20,303,390	19,000,000	20,000,000	20,000,000
EXTROADINARY IF	203,529	300,000	461,000	461,000
EXTROADINARY IF - RESERVE			(461,000)	(461,000)
Impact Fees	20,506,919	19,300,000	20,000,000	20,000,000
Subtotal	109,605,252	108,964,000	112,381,500	115,700,500
COST SHARE PAYMENTS - Annual	460,397	500,000	500,000	500,000
COST SHARE PAYMENTS - JOBS	3,550,033	2,366,800	2,155,000	-
FEDERAL GRANTS	4,958,375	2,588,100	1,730,000	748,000
Carryover Funds		958,000		
Future Facilities Reservation		410,000		
Rescheduled Projects		3,911,000	1,679,600	
Priority Corridor Reservation		2,300,000	2,293,700	1,533,000
Cash Reserves - Cloverdale Overpass		7,196,900		
Encumbrances		2,246,000		
Subtotal	8,968,805	22,476,800	8,358,300	2,781,000
General Fund Total Revenue Available	118,574,057	131,440,800	120,739,800	118,481,500
Enterprise Fund (Commuteride)				
Gain/Loss on Sale of Vans	33,929	50,000	48,000	48,000
Vanpool Fares	982,944	1,150,000	1,250,000	1,275,000
Interest Revenue	404	-	400	400
FHWA Grant - Ada County	307,912	303,500	307,000	310,000
Mobile Equipment (TMA Grant)	384,564	494,000	432,000	432,000
ACHD Local Support	275,000	250,000	200,000	250,000
Misc Revenue	18,135	30,000	19,000	20,000
Depreciation		700,000	675,000	700,000
Enterprise Fund (Commuteride)	2,002,888	2,977,500	2,931,400	3,035,400
Total District Revenue	120,576,945	134,418,300	123,671,200	121,516,900

Table 5

Summary Revenue

ACHD's revenue is summarized below.

		FY2018	FY2019	FY2020	FY2021
		Actuals	Budget	Budget	Budget
	Revenues				
50000	Property Taxes	37,383,599	39,560,000	42,460,000	45,040,000
50500	State Highway Users Fund	24,873,631	24,200,000	24,400,000	24,600,000
50500	House Bill 312	7,785,601	8,200,000	8,300,000	8,400,000
51600	Ada County Registration Fees	10,926,863	10,400,000	10,700,000	11,000,000
55500	Impact Fees	20,506,919	19,300,000	20,000,000	20,000,000
54011	Federal & State Grants	4,958,375	2,588,100	1,730,000	748,000
53510	Cost Sharing Payments	460,397	500,000	500,000	500,000
53511	Cost Sharing Payments- Jobs	3,550,033	2,366,800	2,155,000	-
51000	State Sales Tax	2,120,518	2,010,000	2,070,000	2,130,000
	Fees and Services	2,742,048	2,869,000	2,826,000	2,894,000
	Other	3,266,073	2,425,000	1,625,500	1,636,500
	Subtotal	118,574,057	114,418,900	116,766,500	116,948,500
	Commuteride	2,002,888	2,977,500	2,931,400	3,035,400
	Carryover Funds/Cash Reserves Utilization		1,368,000		-
	Future Facilities Reservation		2,246,000		-
	Priority Corridor Reservation		2,300,000	2,293,700	1,533,000
	Cash Reserves		7,196,900		-
	Rescheduled Projects		3,911,000	1,679,600	-
	Total Revenue	120,576,945	134,418,300	123,671,200	121,516,900

Table 6

Expenditures

Organization

ACHD's budget is designed so all expenditures are aligned to meet with anticipated revenue, thereby eliminating the need for bonds to finance capital projects. ACHD only incurs leases for our maintenance equipment (i.e. sweepers, loaders, etc.). Expenditures are divided into two parts: Operational Budget and Capital Budget. The Operational budget includes labor costs and day-to-day maintenance, programs, and services. The Capital Budget is for ACHD's infrastructure system. More detailed information is in the Capital section.

Economic Issues

The FY2020 budget was based on the general economic assumption that Ada County would continue to experience growth.

Adjustments

Deputies and managers review the budget monthly and request adjustments twice per year. These requests for adjustments are compiled, reviewed, and prioritized for management review and funded accordingly as revenues permit, and presented to the Commission for approval.

Operational Budget

The District uses line item budgeting for the Operational budget. ACHD's Operational budget includes labor, materials, supplies, and equipment needed to maintain the roadways such as chip sealing materials, street sweeping, and construction inspection and administration operations. Specific line items are tracked as inventory and/or fixed assets, i.e. buildings. The Operational budget is organized as follows:

Categories

Labor
Buildings & Grounds
Insurances & Bonds
Equipment
Materials & Supplies
Contracts
Operational Overhead

Divisions/Departments

Commission
Director
Administration
Legal
Human Resources
Communications
Commuteride
Planning & Project Management Division
Maintenance Division
Development & Technical Services Division

Budget Highlights

The Operational budget is 4 percent greater than prior fiscal year – most of the increase is related to increase in FTE's approved by the Commission to support the Districts growing responsibilities.

Operational Categories

The Operational categories were created in order to lump like items together to get a better idea of the expenditures for each category.

- Labor – includes all personnel salary (\$20.6M), insurances (\$7M), taxes, retirement, as well as temporary and overtime staffing needs.
- Buildings & Grounds – contains all expenses related to maintaining our facilities
- Insurances & Bonds – District required insurances.
- Equipment – all capital assets except for infrastructure (Infrastructure is classified as Capital).
- Materials & Supplies – includes all materials and supplies that are needed for roadway maintenance and office support.
- Contracts – external contracts to consultants/contractors for professional, contractual, and/or other services.
- Operational Overhead – items not otherwise categorized.

Budget Distribution by Category

Operational Budget by Category				
Category	FY2018 Acutals	FY2019 Budget	FY2020 Budget	FY2021 Budget
Salaries	18,559,516	19,843,250	20,669,000	21,661,000
Taxes/Benefits	9,939,661	10,201,000	11,632,300	12,944,300
Temps/OT	1,338,021	1,633,600	1,542,400	1,542,400
Supplies	2,791,301	3,825,200	3,614,400	3,531,500
Training/Travel/Safety	356,924	509,400	418,200	422,100
Insurance/Awards	321,876	590,150	570,400	576,100
Maint/Repair	1,888,012	1,846,500	1,935,400	2,017,900
Materials	8,997,690	9,583,500	9,587,000	10,912,500
Equipment	4,542,666	4,624,200	4,302,400	3,277,000
Contracts	5,508,129	5,497,800	6,252,000	5,215,700
Commuteride	2,515,277	2,977,500	2,931,400	3,035,400
Total Operational Budget	56,759,073	61,132,100	63,454,900	65,135,900
Summary	FY2018 Acutals	FY2019 Budget	FY2020 Budget	FY2021 Budget
Labor	29,837,198	31,677,850	33,843,700	36,147,700
Operational	24,406,598	26,476,750	26,679,800	25,952,800
Commuteride	2,515,277	2,977,500	2,931,400	3,035,400
Total Operational Budget	56,759,073	61,132,100	63,454,900	65,135,900

Table 7

Personnel (Labor)

The Commissioners must continually weigh the cost/benefit analysis of adding new positions as labor and fringe benefit costs continue to increase. The Commission determines the full-time equivalent (FTE) allocation each year. As positions become available, the Executive Team reviews the top priority positions and determines if the position should be filled, if there should be a lateral move of the FTE, or an elimination of the position altogether. Human Resources works carefully to manage positions as experienced employees retire, economic conditions slow down, and budget constraints affect workforce management. The District also uses temporaries in a position of seasonal, intermittent, sporadic or short-term employment to meet specific periods of peak workload for short durations.

Tracking for Success

The District is committed to continually improving its services for the community. We also have a strong commitment to customer service which is seen in our efforts to offer workshops and develop more opportunities for public feedback.

Service Standard

ACHD customers are the people and organizations that use, pay for, or are affected by roadways and related services within ACHD's scope of responsibility. Our service philosophy is:

- Good service is a combination of courtesy, creativity and flexibility. In all our dealings with others, we will endeavor to be polite and respectful, to look beyond policy and standard practice (if appropriate) and to approach issues with an open mind.
- Good service is not an automatic yes or rubber stamp; however, we must try to accommodate requests within the bounds of law and policy, public safety and common sense. When we say "no", we must say it with enough data and justification to allow the customer to know their request was comprehensively and fairly evaluated.

Service Principles

ACHD Service Standards serve as a blueprint for how District employees will relate and communicate with the public, co-workers and employees of other units of government. The following are ACHD's Service Principles:

- **Smile**– when talking, it puts others at ease and comes through your voice.
- **Escort**– people through the District whether physically, on a map or over the phone. When possible, physically and figuratively walk them through the process.
- **Respect**– customers, callers and co-workers; treat them the way in which you'd like to be treated.
- **Voice**– your thanks and encouragement for a job well done; we all support one another.
- **Involve**– yourself in issues brought to you by customers and co-workers; inattention and indifference can create lasting negative feedback.
- **Call**– back within one day; if put on voice mail, leave your name and telephone number.
- **Educate**–customers on what they need to know to get the information/answer they desire.

ACHD Organizational Chart

This organizational chart shows the main divisions and departments. For more detailed information, refer to each separate division.

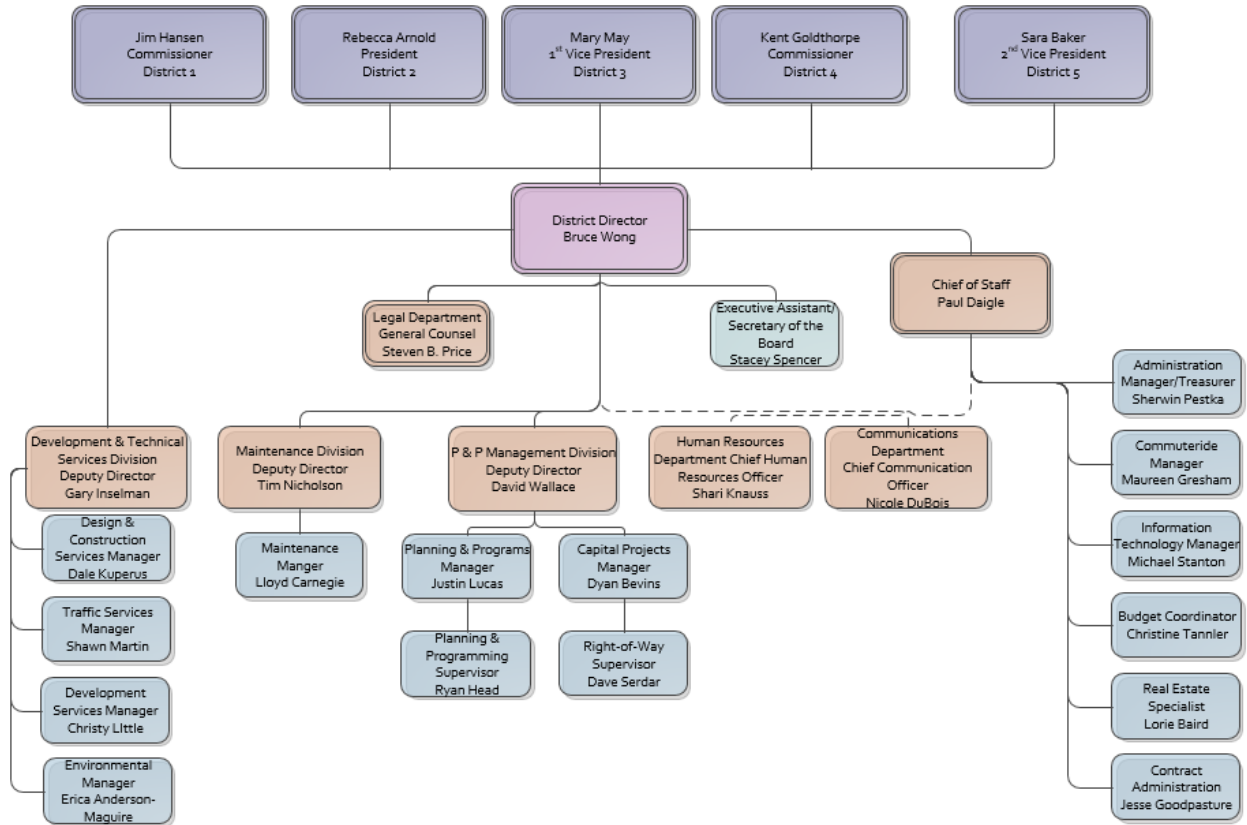


Figure 6

ACHD Staffing Status

The budgeted personnel positions are shown here by Fiscal Year.

Note: FTE positions may fluctuate throughout the year as workload needs vary.

ACHD Staffing Status				
Budget				
Division	FY2018	FY2019	FY2020	FY2021
Administration	53	56	57	58
1075 Director	2	2	2	2
1150 Administration	28	14	14	14
1155 Information Technology		16	17	18
1160 Legal	4	4	4	4
1200 Human Resources	6	6	6	6
1400 Communications	5	6	6	6
7000 Commuteride	8	8	8	8
Planning & Projects	31	33	33	34
1170 P & P Admin	2	2	2	2
1180 Planning & Programming	8	8	8	8
1195 Capital Projects	14	15	15	16
5320 Right-of-Way	7	8	8	8
Maintenance	132	138	140	143
4300 Maint Mgmt	9	9	7	7
4350 Fleet Services	11	11	13	14
4351 Adams	54	57	59	60
4352 Cloverdale	58	61	61	62
Development & Technical Services	124.5	128.5	132.5	132.5
2300 Development & Technical Svcs Mgmt			2	2
2310 Design Services	14	14	12	12
2312 Environmental	8	8	8	8
2315 Construction Services	16	19	19	19
3341 Traffic Operations	34	35	36	36
5330 Planning Review	0	0	0	0
5345 Development Services	34	34	34	34
Total Staff Positions	340.5	355.5	362.5	367.5
1050 Commission	5	5	5	5
Total for District	345.5	360.5	367.5	372.5

Table 8

Full-Time Equivalent (FTE) Positions

The Commission has authorized 367.5 FTE's positions for FY2020. This chart shows the FTE positions allocated by division.

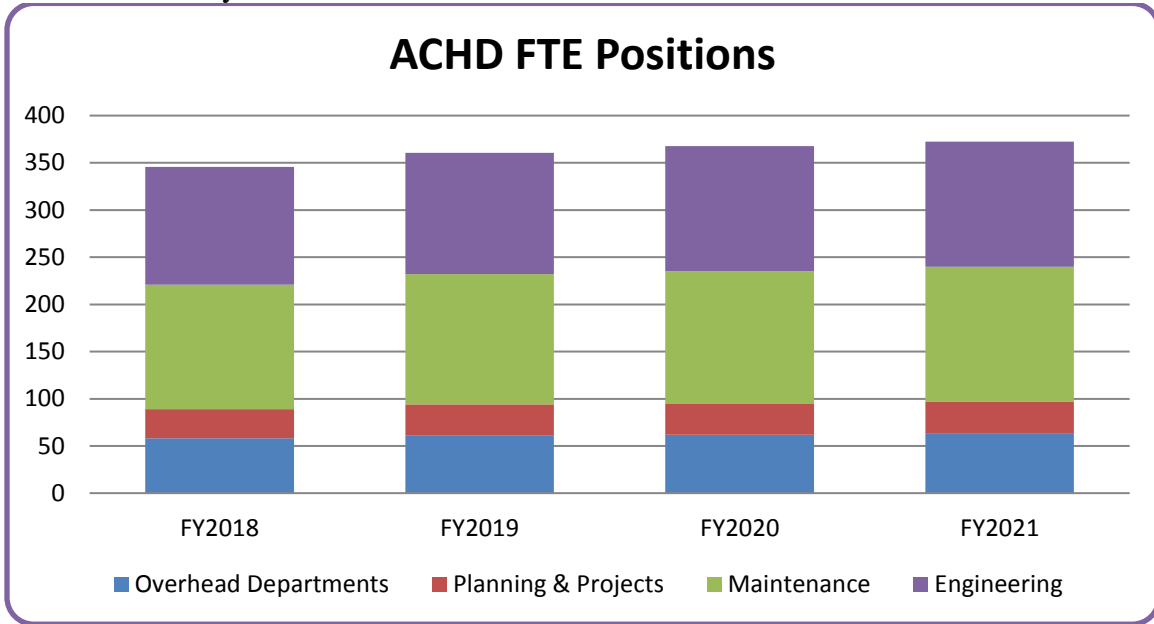


Chart 10

Personnel Allocation Charts

This chart provides the visual breakdown of the FTE positions by Division for FY2020.

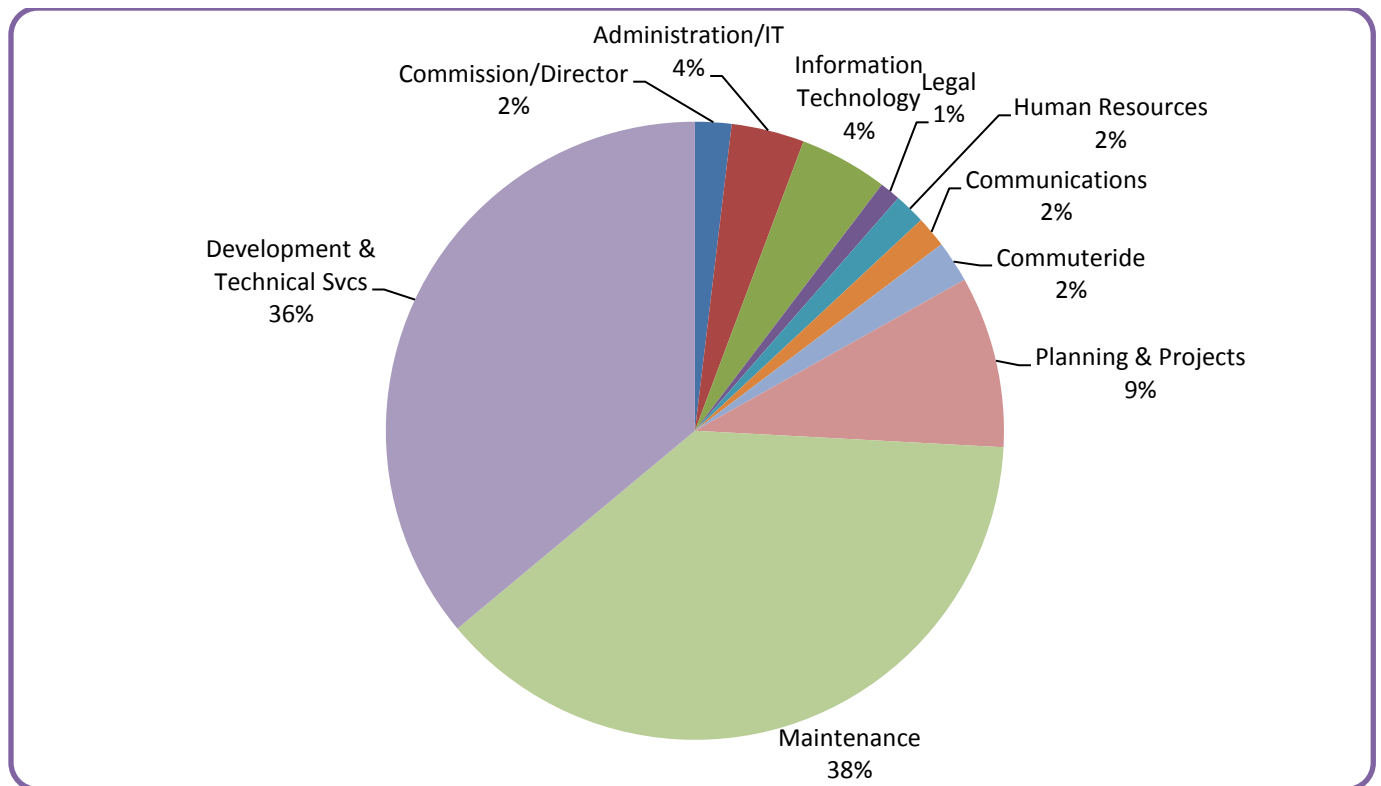


Chart 11

Human Resource Impacts

Labor costs for FY2019 have increased 7 percent from FY2018 – a total of 27 percent of the entire budget. Factors driving the personnel budget are listed below.

- Staffing Positions - The District has an increase of 7 positions from FY2018.
- Salary & Merit - All employees are eligible for a pay-for-performance salary adjustment. This adjustment is based on evaluations.
- Overtime – Every effort is made to keep overtime at a minimum level and is limited to District critical events. Alternative schedules are utilized to help decrease the need for overtime.
- Economic Adjustments – Fringe benefits are adjusted for all employees annually. Insurances are evaluated and adjusted to market conditions. This year the medical nor insurance did not see an increase.

Buildings & Grounds

The Buildings & Grounds Budget is intended for maintenance of the District's facilities. The District maintains five facility locations: Administration, Commuteride, Adams, Cloverdale, and White Pit buildings to house materials, equipment and personnel. This category includes lawn maintenance, building improvements, storage tanks for materials and any other improvements to our buildings.

Insurance & Bonds

The District maintains a full range of insurance services such as property liability insurance, and bonds if necessary. The insurance is necessary for loss control prevention, risk management, claims and other coverage necessary in ACHD's line of business.

Equipment

The District has both routine and capital expenditures for equipment.

- Routine - These expenditures are for small equipment, office furniture and recurring expenses such as printers.
- Capital Expenditures - These include expenditures for large equipment purchases. Examples would be pick-up trucks, dump trucks, and other specialty construction equipment (chip spreaders).

Capital Leases

Currently, routine expenditures are small enough that there is little effect to the overall budget. However, the non-routine capital expenditures have become quite expensive as equipment costs increase. As our focus shifts from expanding our roadway system to maintaining our current roadway system, it will be necessary to increase staffing and capital outlay expenditures. The District continually reviews whether it is more cost effective to purchase specialty equipment or lease it.

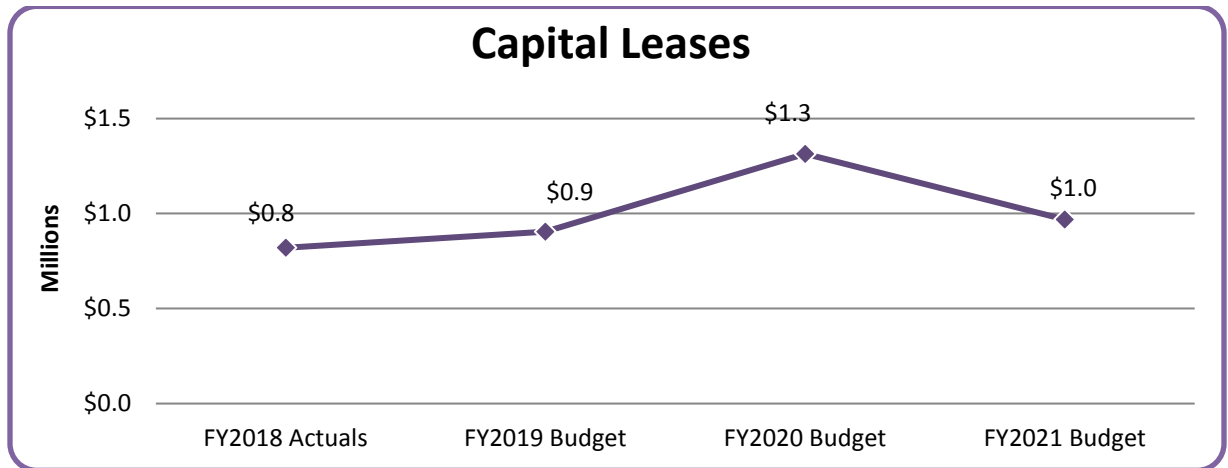


Chart 12

ACHD’s equipment capital outlay is summarized below:

	Equipment Capital Outlay	FY2018 Actuals	FY2019 Budget	FY2020 Budget	FY2021 Budget
620	Buildings	\$ 211,825	\$ 326,500	\$ 275,000	\$ 75,000
640	Office Equipment	\$ 1,180,210	\$ 762,000	\$ 60,000	\$ 20,000
650	Maintenance Equipment	\$ 394,075	\$ 387,500	\$ 506,000	\$ 406,000
670	Mobile Equipment	\$ 2,756,556	\$ 2,243,200	\$ 2,147,000	\$ 1,808,000
	Total Capital Outlay	\$ 4,542,666	\$ 3,719,200	\$ 2,988,000	\$ 2,309,000

Table 9

Materials & Supplies

The District, specifically the Maintenance and Traffic departments, purchase inventory materials to maintain stock on hand for roadway repairs and signal upgrades/repairs. This method benefits both the developers and community in that we can expedite maintenance on our infrastructure with minimal disruption to service. Supplies are necessary for day-to-day functions of the District such as tools, paint, and paper products.

Contracts

There are several times when it is not feasible, legal, and/or economical for the District to provide maintenance or services, so we contract out for these services. For example, to satisfy statutory requirements, ACHD contracts auditing services with a firm that specializes in that area. Contracts are also arranged for professional design and construction services on specific capital projects. The amount ACHD expends in local contracts greatly benefits the economy.

Operational Overhead

Operational overhead includes several items that are not otherwise categorized such as safety equipment. The large overhead items (advertising, utilities and printing/postage) are listed separately for comparative analysis purposes.

Operational Divisions

The Operational budget is organized into divisions and departments. There are three divisions, they are: Planning & Project Management, Maintenance, and Development & Technical Services.

Planning & Project Management division handles the planning and programming processes related to projects.

Maintenance handles the maintenance of the roadway system.

The Development & Technical Services division includes all engineering, development, and traffic services.

Commission, Director, Administration, Information Technology, Legal, Human Resources, Communications, and Commuteride departments are not listed under a division; they are listed separately in the organizational structure based on their unique functions and reporting authority.

Division deputies and department managers are held accountable for spending 100 percent of their operational budgets to meet the Director's goals. Specific information about each division/department is located within their respective budget sections below.

Budget Distribution by Divisions

Division	2018	2019	2020		2021	
Department	Actuals	Budget	Budget	% Inc / Dec	Budget	% Inc / Dec
Commission	\$ 242,680	\$ 216,400	\$ 230,900	6.3%	\$ 246,000	6.1%
Director	\$ 680,676	\$ 670,300	\$ 692,800	3.2%	\$ 714,800	3.1%
Administration	\$ 6,139,502	\$ 2,468,650	\$ 2,398,300	-2.9%	\$ 2,538,200	5.5%
Information Technology	\$ -	\$ 4,398,975	\$ 3,724,200		\$ 3,814,400	
Legal	\$ 898,239	\$ 953,975	\$ 1,371,500	30.4%	\$ 1,004,100	-36.6%
Human Resource	\$ 961,565	\$ 1,089,050	\$ 1,092,900	0.4%	\$ 1,134,600	3.7%
Communications	\$ 808,781	\$ 770,975	\$ 734,300	-5.0%	\$ 761,300	3.5%
Commuteride	\$ 2,515,277	\$ 2,977,500	\$ 2,931,400	-1.6%	\$ 3,035,400	3.4%
Subtotal	12,246,720	13,545,825	13,176,300	-2.8%	13,248,800	0.5%
Planning & Project Management						
P & P Admin	255,147	259,725	266,800	2.7%	280,600	4.9%
Planning & Programming	1,261,036	1,086,225	1,399,700	22.4%	1,147,500	-22.0%
Capital Projects	1,381,907	1,479,875	1,516,400	2.4%	1,684,000	10.0%
Right-of-Way	638,701	782,275	777,700	-0.6%	820,800	5.3%
Subtotal	3,536,791	3,608,100	3,960,600	8.9%	3,932,900	-0.7%
Maintenance						
Maint Mgmt	2,344,121	3,108,850	2,977,900	-4.4%	2,578,400	-15.5%
Fleet Services	7,180,426	7,695,150	8,488,300	9.3%	8,005,000	-6.0%
Adams	9,273,825	9,922,750	10,890,000	8.9%	12,457,300	12.6%
Cloverdale	8,407,480	8,511,550	8,304,700	-2.5%	8,682,800	4.4%
Subtotal	27,205,852	29,238,300	30,660,900	4.6%	31,723,500	3.3%
Development & Technical Services						
Dev & Tech Svcs Mgmt			258,000	100.0%	269,600	4.3%
Design	1,721,262	1,672,825	1,524,600	-9.7%	1,592,800	4.3%
Environmental	947,360	1,209,675	1,313,500	7.9%	1,357,200	3.2%
Construction	1,539,188	1,785,550	1,935,400	7.7%	2,024,100	4.4%
Traffic Operations	4,495,269	4,772,325	4,909,800	2.8%	5,028,500	2.4%
Traffic Engineering	2,121,256	2,250,600	2,494,700	9.8%	2,611,000	4.5%
Development Services	2,945,375	3,108,900	3,221,100	3.5%	3,347,500	3.8%
Subtotal	13,769,710	14,799,875	15,657,100	5.5%	16,230,700	3.5%
Operational Subtotal	56,759,073	61,192,100	63,454,900	3.6%	65,135,900	2.6%
Capital Project Subtotal	65,454,998	73,226,200	60,216,300	-21.6%	56,381,000	-6.8%
Total Budget	\$ 122,214,071	\$ 134,418,300	\$ 123,671,200	-8.7%	\$ 121,516,900	-1.8%

Table 10