

## Revenue & Expenditure Summary Table

This is a summary of ACHD's revenues and expenditures that comprise the budget.

Ada County Highway District Budget Summary	FY 2019 Actuals	FY 2020 Budget	FY 2021 Budget	Inc/ Dec	FY 2022 Budget	Inc/ Dec
<b>Revenues</b>						
Property Taxes	\$ 39,975,828	\$ 42,460,000	\$ 42,460,000	0.0%	\$ 45,150,000	6.3%
State Highway Users Fund	\$ 34,390,263	\$ 35,700,000	\$ 36,800,000	3.1%	\$ 38,300,000	4.1%
Ada County Registration Fees	\$ 11,377,791	\$ 11,700,000	\$ 12,100,000	3.4%	\$ 12,500,000	3.3%
Impact Fees	\$ 22,762,640	\$ 21,461,000	\$ 22,461,000	4.7%	\$ 22,590,000	0.6%
Federal & State Grants	\$ 3,042,889	\$ 2,040,700	\$ 1,981,000	-2.9%	\$ 790,000	-60.1%
Cost Sharing Payments	\$ 431,592	\$ 500,000	\$ 400,000	-20.0%	\$ 400,000	0.0%
Cost Sharing Payments- Jobs	\$ 2,281,793	\$ 3,117,500	\$ 1,666,000	-46.6%	\$ 380,000	-77.2%
State Sales Tax	\$ 2,285,916	\$ 2,470,000	\$ 2,540,000	2.8%	\$ 2,620,000	3.1%
Fees and Services	\$ 4,851,900	\$ 2,896,000	\$ 3,663,000	26.5%	\$ 3,757,000	2.6%
Other	\$ 1,194,899	\$ 2,007,000	\$ 2,622,000	30.6%	\$ 1,924,000	-26.6%
Commuteride	\$ 2,002,888	\$ 2,931,400	\$ 2,761,300	-5.8%	\$ 2,811,300	1.8%
Priority Corridor Reservation	\$ -	\$ 2,293,700	\$ 1,979,700		\$ 496,800	
Encumbrances	\$ -	\$ 4,982,200	\$ -		\$ -	
Future Chip Seal Reservation	\$ -	\$ -	\$ -		\$ 6,000,000	0.0%
Cash Reserves/Carry Forward -	\$ -	\$ 4,142,400	\$ 549,000	-86.7%	\$ -	0.0%
Extraordinary IF Reservation	\$ -	\$ (461,000)	\$ (461,000)	0.0%	\$ (150,000)	-67.5%
Rescheduled Projects	\$ -	\$ 1,679,600	\$ 4,208,300	150.6%	\$ -	-100.0%
<b>Total Revenue</b>	<b>\$ 124,598,399</b>	<b>\$ 139,920,500</b>	<b>\$ 135,730,300</b>	<b>-3.0%</b>	<b>\$ 137,569,100</b>	<b>1.4%</b>
<b>Expenditures</b>						
Commission	217,209	230,900	\$ 236,500	2.4%	248,600	5.1%
Director	663,841	692,800	\$ 708,600	2.3%	705,400	-0.5%
Administration	2,131,363	7,151,800	\$ 2,113,600	-70.4%	2,192,500	3.7%
Information Technology	4,004,867	4,051,400	\$ 4,199,200		4,300,300	2.4%
Legal	827,626	1,371,500	\$ 1,158,700	-15.5%	998,200	-13.9%
Human Resources	1,070,438	1,092,900	\$ 1,104,900	1.1%	1,138,400	3.0%
Communications	695,607	734,300	\$ 764,000	4.0%	739,900	-3.2%
Commuteride	2,519,168	2,931,400	\$ 2,761,300	-5.8%	2,811,300	1.8%
Planning & Project Mgmt	3,342,594	4,112,500	\$ 3,996,400	-2.8%	4,061,300	1.6%
Maintenance	29,437,485	31,840,900	\$ 31,865,500	0.1%	38,802,900	21.8%
Development & Technical Svcs	13,687,656	15,680,700	\$ 16,438,600	4.8%	17,314,300	5.3%
Capital Projects	63,833,543	70,029,400	\$ 70,383,000	0.5%	64,256,000	-8.7%
<b>Total Expenditures</b>	<b>\$ 122,431,397</b>	<b>\$ 139,920,500</b>	<b>\$ 135,730,300</b>	<b>-3.0%</b>	<b>\$ 137,569,100</b>	<b>1.4%</b>

Table 1

## Personnel Summary

This chart provides a summary of the Full Time Equivalent (FTE) positions by Division.

Personnel Summary	FY2019	FY2020	FY2021	FY2022
<b>Divisions</b>				
Overhead Departments	61	62	61	61
Planning & Project Management Division	33	33	34	34
Maintenance Division	138	140	142	164
Development & Technical Services Division	128.5	135.5	139.5	139.5
<b>TOTAL</b>	<b>360.5</b>	<b>370.5</b>	<b>376.5</b>	<b>398.5</b>

Table 2

## Summary Organizational Chart

A summary organization chart is provided below.

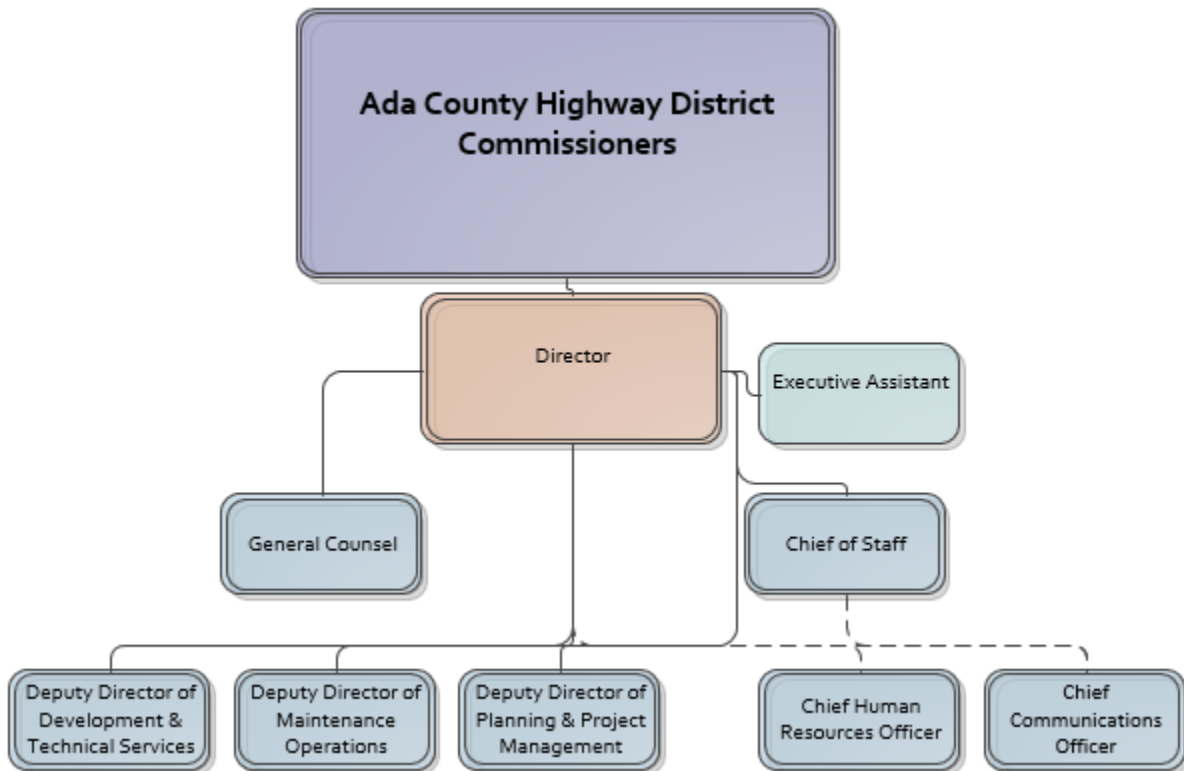


Figure 1

## History

Ada County's street and road maintenance was initially the responsibility of each city or, in the unincorporated parts of the county, the Board of County Commissioners. Faced with widely differing levels of service, road maintenance and taxation, a growing number of citizens expressed dissatisfaction with the county's transportation system. Ada County voters decided to consolidate the county's individual street and road departments into one administrative and governmental district, the Ada County Highway District (ACHD).

ACHD was established by referendum on May 25, 1971 and commenced operations on January 1, 1972. It is a separate and independent unit of local government responsible for the planning, construction, maintenance, operations, rehabilitation, and improvements of all rural roads, urban streets, bridges and public rights-of-way within Ada County, except those designated as part of the State or Federal Highway System. It is currently the only countywide highway district in the State of Idaho and operates pursuant to Chapter 14, Title 40 of the Idaho Code.

## Ada County Highway District Commission

A five-member Commission governs the Ada County Highway District. Each Commissioner is elected to office and represents a sub-district as equal in population as practical. The term of office for each Commissioner is four years and is based on a rotating schedule designated by Idaho Code 40-1404. The Board of Commissioners meets in formal session weekly. The authority and responsibilities of the Commissioners are established by Idaho Code and confirmed by Ada County voters.

ACHD Commissioners have authority over and responsibility for all local (apart from the state or federal systems) roads, bridges, streets and alleys in Ada County. Commissioners manage and conduct the business affairs of the ACHD; make and execute all necessary contracts; employ such agents, officers, attorneys and employees as may be required; prescribe employee duties; and fix employee compensation.

The current Commissioners are:

Commissioner	Jim Hansen	Sub-District 1
Commissioner	Rebecca Arnold	Sub-District 2
President	Mary May	Sub-District 3
1 <sup>st</sup> Vice President	Kent Goldthorpe	Sub-District 4
Commissioner	Sara Baker	Sub-District 5



Commissioner  
Hansen



Commissioner  
Arnold



Commissioner  
May



Commissioner  
Goldthorpe



Commissioner  
Baker

**Ada County Highway District  
Commissioner District Boundaries**  
Adopted April 25, 2012



Legend	
<span style="display:inline-block; width:15px; height:15px; background-color:yellow; border:1px solid black;"></span>	District 1 - Hansen
<span style="display:inline-block; width:15px; height:15px; background-color:cyan; border:1px solid black;"></span>	District 2 - Arnold
<span style="display:inline-block; width:15px; height:15px; background-color:lightblue; border:1px solid black;"></span>	District 3 - May
<span style="display:inline-block; width:15px; height:15px; background-color:lightgreen; border:1px solid black;"></span>	District 4 - Goldthorpe
<span style="display:inline-block; width:15px; height:15px; background-color:lightpink; border:1px solid black;"></span>	District 5 - Baker

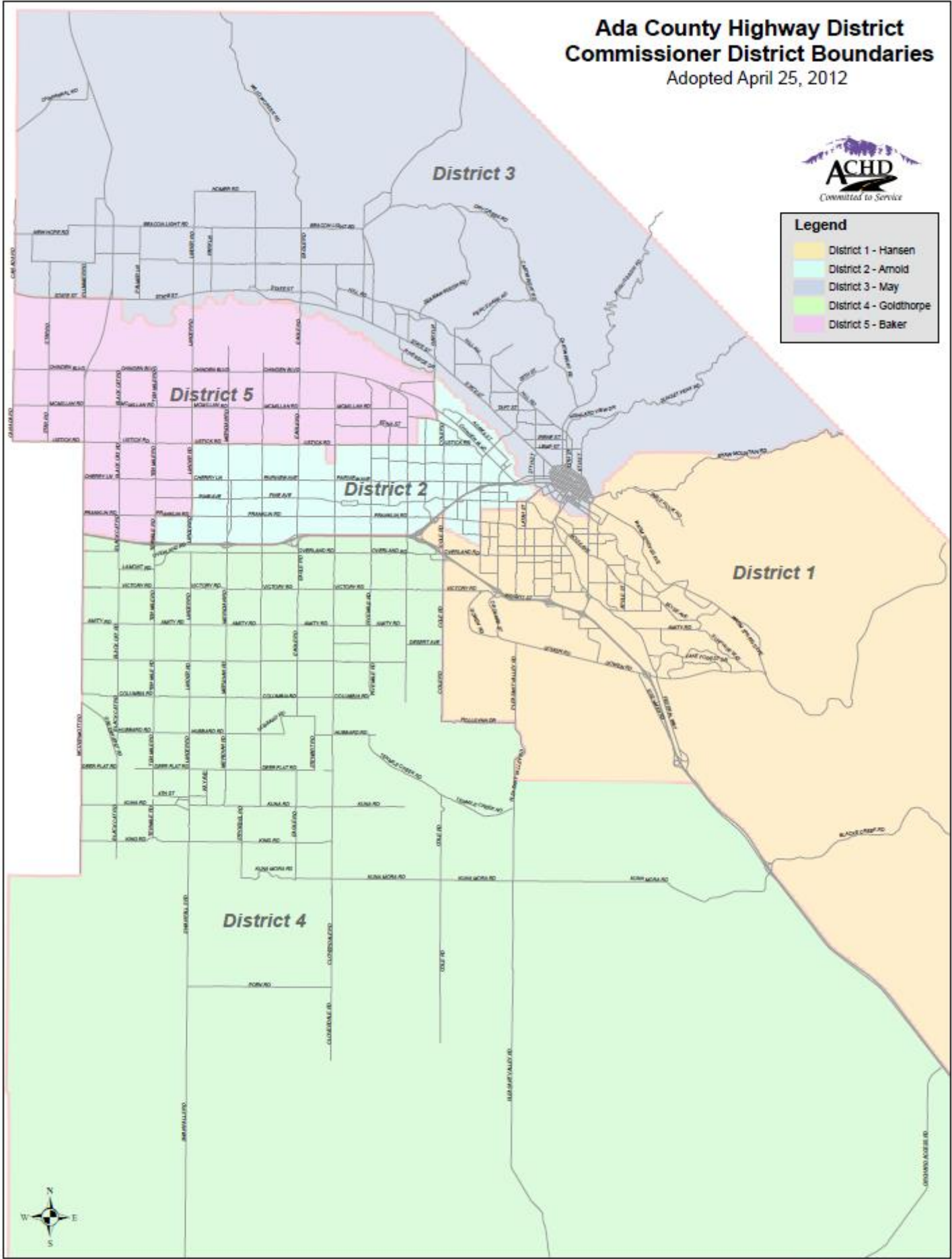


Figure 2

## **Strategic Planning**

The ACHD Strategic Plan:

- Supports ACHD’s Vision, Mission and Priorities and acts as the umbrella under which ACHD operates.
- Informs and guides the 20-year Capital Improvement Plan (CIP), the Integrated Five-Year Work Plan (IFYWP) and the annual budget.
- Memorializes ACHD’s commitment to asset management.
- Highlights unique opportunities and areas of concern facing ACHD.
- Establishes clear actions to help ACHD determine the best way to allocate its resources over the next 20 years.

The ACHD Strategic Plan is a guidance document that allows the Commission to provide broad direction to staff. The Plan is implemented through more specific documents such as the ACHD CIP, Integrated Five Year Work Plan and Annual Budget. The Plan will be updated on a four-year cycle in conjunction with Communities in Motion (the region’s long-range transportation plan) and the ACHD Capital Improvements Plan.

### **Vision:**

Leading transportation innovation - Investing in communities.

### **Mission:**

We drive quality transportation for all Ada County- Anytime, Anywhere!

### **Priorities:**

1. Our People- our competitive edge in the work place is the source of our strength.
2. Effective and efficient execution.
3. Leaders in technology, design, and innovation.
4. Safety throughout the District for its employees and citizens.

### **Performance Metrics**

The District designed a set of performance metrics in order to better report both internally and externally on how we are doing on a variety of different aspects. The metrics will be posted monthly and quarterly to help gauge productivity, efficiency and commitment. The external metrics will be posted on our web site for the public to view, and the internal metrics on our internal sites for the employees to view. They will also be included in the budget document as a measure of performance and commitment.

### **Performance Measurements**

The Director has established the following performance goals for the Division Deputies and Department Managers.

- Expend 100 percent of the Capital Projects Budget, including encumbrances; with a goal of reducing encumbrances in the future. We are committed to deliver to our customers what we promise. Anything less does not fulfill “excellence in all we do.”
- Each department will be held accountable for expending 100 percent of their Operational Budget, including encumbrances; with a goal of reducing encumbrances in the future.

- Resources will be reallocated to services needing funding versus not expending the funds.
- The FY2019 Audit Report states that, including encumbrances, 96.5 percent of both the Capital and Operational Budget was expended or under contract.

### **Long Range Financial Planning**

Ada County Highway District is required by statute to present and adopt a balanced biennial budget - current fiscal year plus one. There is also an adopted Integrated Five-Year Work Plan that begins with the 2 current budgeted years and extends 5 years, plus projects that are unfunded, a Strategic Plan and a CIP that are both 20-year plans. The strategic goals, our mission and vision are entwined in all documents.

### **Budget Purpose**

A detailed budget is important to ACHD because it serves multiple functions: it is a policy document, a financial process, an operations guide and a communications device. The budget informs the public about the mission, priorities, goals and objectives of the District. This document details the services the District will provide during this budget year and provides a look ahead at projects and programs planned in the future.

The budget details the revenue projections and expenditures associated with completing the policy goals.

After the budget is adopted, it becomes an operational guide for the departments. Each division budget section includes a description of the division's function, its goals/objectives, authorized positions, and performance measurements.

### **Budget Policies**

ACHD establishes a budget pursuant to Idaho Code 31-1602 and provides the Commissioners and public with a clear picture of the services that the District provides as well as the costs associated with those services. It also provides District management with a financial and operating plan

The following are the budget policies:

- *Fiscal Year:* ACHD's budget is prepared on a fiscal year cycle which begins on October 1 and ends on September 30 of the next year. (Idaho Code 40-1330)
- *Balanced Budget:* The budget is established by balancing planned revenues and expenditures in a fiscally responsible manner, thereby assuring the District's long-term financial health and accomplishing our mission.
- *Public Hearing:* The Commissioners, Director, and staff prepare an annual budget document, which is made available for public inspection and provides public notice of the budget hearing according to Idaho Code 40-1326. After public comment, the Commission certifies the ad valorem (property) tax levy and adopts the budget for the ensuing fiscal year. (Idaho Code 40-1325)
- *Monitor:* The budget is monitored regularly to ensure expenditure levels are within anticipated revenues based on Commission policies. Commission action is required to for any adjustments increasing/decreasing the total authorized annual spending level.

## **Financial Policies**

ACHD has an important responsibility to its citizens to carefully account for the public funds, manage finances wisely, and plan adequate funding for services, facilities, and infrastructure necessary to meet the county's present and future needs. The financial policies are intended to serve as a blueprint to achieve the fiscal stability required to accomplish the District's policies, goals, and objectives.

## **Accounting/Budget**

- ACHD's accounting system is operated and maintained in accordance with Generally Accepted Accounting Principles (GAAP) and Governmental Accounting Standards Board (GASB) requirements.
- The District utilizes the *modified accrual basis* for accounting purposes, and *cash basis* for budgeting purposes. For modified accrual, revenues are recognized in the fiscal year in which they are earned, and expenditures are recognized in the fiscal year in which they are incurred. For cash basis budgeting, revenues are recognized when cash is expected to be received and expenditures and encumbrances are recognized in the fiscal year in which they are expected to be paid.
- ACHD policy is to use restricted resources first, then unrestricted resources as needed.
  - An independent public accounting firm performs an annual audit, issuing an official opinion on the annual financial statements, along with a management letter detailing areas that need improvement, if necessary (Idaho Code 40-1317). Full disclosure is provided in the annual financial statements. The final audit report is submitted to the Commission for approval, and a copy is forwarded to the Idaho Legislative Auditor's Office and the Federal Single Audit Clearinghouse. A statement of the District's financial condition is filed at the District and published according to Idaho Code.
- A Highway District Finance Report is completed each year, approved by the Ada County Highway District Commission, published, and submitted to the State Auditor's Office.
- The District follows cost accounting methodology. Costs are attributed to a project or process and recorded on employee time sheets, material use forms, and purchase orders.

## **Revenue**

- The District estimates annual revenues through an objective and analytical process, using historical trend data combined with current economic conditions
- Established user charges and fees are at a level related to the cost of providing the services and are reviewed annually.
- One-time revenues are used for one-time expenditures, thereby avoiding the use of temporary revenues to fund mainstream activities/services.

## **Investment**

- Idaho Statute authorizes the Highway District to invest in a variety of options.
- The Treasurer ensures that all surplus cash is prudently invested in accordance with the investment policy adopted by the Commission.

## **Debt**

- Capital improvements, equipment and facility projects are classified into “pay-as-you-go” and “debt financing” classifications. Pay-as-you-go capital items are \$5,000 or less with short lives (less than four years), or replacement of existing equipment where depreciation has been paid to a sinking fund. Debt financing is used for major, non-recurring items with a minimum useful life of at least four years.
- The total amount of bonds the District has issued and outstanding at any time should not exceed two percent of the total assessed market value of all the taxable property in the District.
- The District restricts long-term borrowing to capital projects that cannot be financed from current revenues and does not finance for a period that would exceed the expected useful life of the project.
- Currently the District does not have any outstanding debt aside from the Capital Leases on Maintenance Equipment (detailed under the ‘Expenditure’ portion of the budget book).

## **Reserve**

- Reserves are funds that have been isolated to meet legal requirements and/or have been set aside at the discretion of the Commission, such as Impact Fees and Encumbrances.
- The District currently designates funds for impact fee projects, right-of-way acquisitions for future construction projects on roadways and bridges, for self-insurance, and a priority corridor reservation for funding needs of those roadways that have been deemed a priority.

## **Capital Assets**

- Capital assets, which include property, plant, and equipment, are assets with an initial, individual cost or estimate of more than \$5,000 and an estimated useful life greater than two years. Such assets are recorded at historical cost or estimated fair market value if donated or constructed in-house, they are then depreciated accordingly.
- Infrastructure Capital assets consisting of roads, ponds, bridges, curbs and gutters, sidewalks, drainage systems, signal systems, and easements are valued at historical costs.
- Capital assets are systematically identified and periodically audited.

## **Risk Management**

- The District maintains a risk management program to provide protection against loss and a reduction in exposure to liability.
- The District performs cash flow analysis monthly, to ensure optimum cash availability.
- The District is involved in various litigations, from the ordinary course of business operations, the outcome of which cannot be easily determined. The goal of management is to resolve all outstanding litigation and claims without materially affecting the financial status of the District.
- The District purchases liability, medical, and disability insurance through a commercial insurance carrier. Workers compensation insurance is maintained through the State Insurance Fund.



## ACHD Fund Structure

The District uses a fund structure accounting system in order to keep track of specific sources of funding and spending for purposes. Some of the funds are required by State law and by bond covenants. The District also establishes other funds to control and manage money for a particular purpose. The District has three kinds of funds and all use the modified accrual basis of accounting.

- *Governmental funds* - The main operating fund for the District, the General Fund, is a major fund of the District and is used to finance the Highway District's programs, such as traffic control maintenance, roadway maintenance, and infrastructure improvements. Property taxes, highway user's funds, development impact fees and Ada County Registration fees finance most of these activities.
- *Proprietary funds* - Commuteride is reported in this major fund to account for operations financed and operated in a manner like a private business enterprise. The principle operating revenues are user charges to customers to cover the vanpool services provided.
- *Fiduciary funds* - The District is the trustee, or fiduciary, for its Road Trust Fund deposits. They are responsible for ensuring that the assets reported in these funds are used for their intended purposes. The District does not budget for Road Trust funds separately. The Road Trust Fund reimburses the General Fund after expenses are incurred.

The figure below illustrates ACHD's fund structure organization.

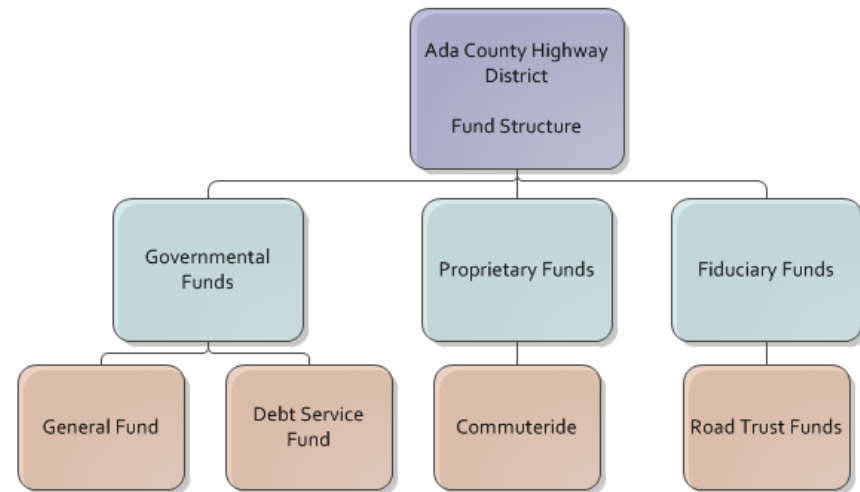


Figure 3

## **Summary Fund Balance**

- ACHD works to maintain the undesignated fund balance of no less than 2 months of operating revenues or expenditures (whichever is greater) of the General Fund Budget, in conformance with Government Finance Officers Association (GFOA) recommendations, to provide for unanticipated expenditures of a non-recurring nature, or to meet unexpected increases in service costs.

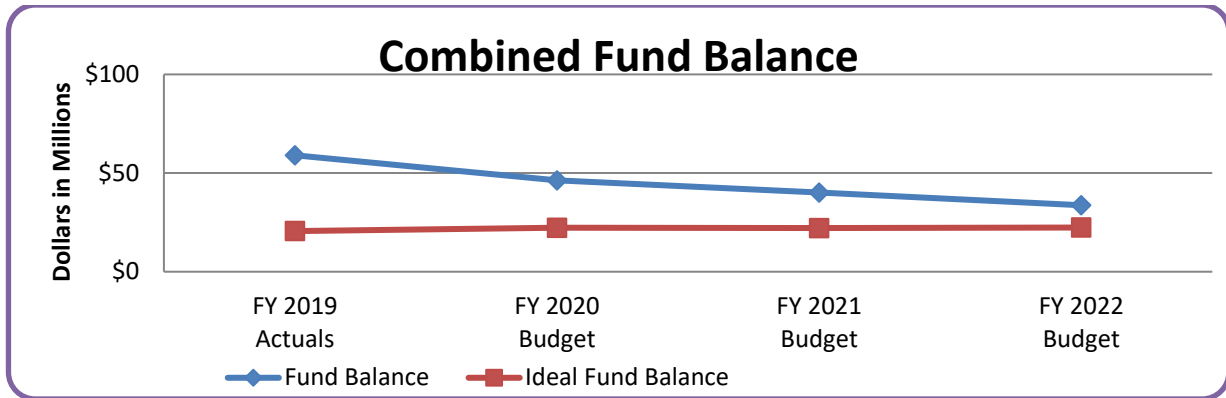


Chart 3

Ada County Highway District	FY2019	FY2020	FY2021	FY2022
Combined Fund Statement	Actuals	Budget	Budget	Budget
<b>Beginning Fund Balance</b>	\$56,813,718	\$58,980,720	\$46,343,820	\$40,067,820
<b>Revenues</b>				
Taxes	85,743,882	89,860,000	91,360,000	95,950,000
Fees and services	4,851,900	2,896,000	3,663,000	3,757,000
Dev Impact Fees	22,762,640	21,461,000	22,461,000	22,590,000
Other	9,237,089	10,135,200	9,209,000	6,114,000
Commuteride	2,002,888	2,931,400	2,761,300	2,811,300
<b>Total</b>	<b>124,598,399</b>	<b>127,283,600</b>	<b>129,454,300</b>	<b>131,222,300</b>
<b>Expenditures</b>				
Overhead Departments	9,610,951	15,325,600	10,285,500	10,323,300
Planning & Project Management	3,342,594	4,112,500	3,996,400	4,061,300
Maintenance	29,437,485	31,840,900	31,865,500	38,802,900
Development & Technical Svcs	13,687,656	15,680,700	16,438,600	17,314,300
Capital Projects	63,833,543	70,029,400	70,383,000	64,256,000
Commuteride	2,519,168	2,931,400	2,761,300	2,811,300
<b>Total</b>	<b>122,431,397</b>	<b>139,920,500</b>	<b>135,730,300</b>	<b>137,569,100</b>
<b>Net Increase / (Decrease)</b>	<b>2,167,002</b>	<b>(12,636,900)</b>	<b>(6,276,000)</b>	<b>(6,346,800)</b>
<b>Ending Fund Balance</b>	<b>\$58,980,720</b>	<b>\$46,343,820</b>	<b>\$40,067,820</b>	<b>\$33,721,020</b>

Table 3

### **Budget Planning**

The District's Budget planning process is integrated with our short-range plan outlined in our Integrated Five-Year Work Plan (IFYWP) and a long-range plan as reflected in our Strategic Plan as well as our Capital Improvements Plan, Pedestrian & Bicycle Transition Plan, and other documents. The IFYWP evolves with the annual budget and is adopted annually, shortly after the budget.

The budget office prepares a forecast for the next two years revenues and expenditures and makes recommendations to the Budget Committee, Executive Team and Commission regarding the available funds. Divisions/Departments examine operational and capital needs for the next two fiscal years and annotate these needs in the budget software. The operational and capital expenditures are reviewed to ensure that identified priorities are followed and financial and budgeting goals are achieved. The impacts of capital projects on the operational budget are also reviewed; as the type of capital project determines how much additional maintenance (operational budget) will be needed in the future. The resulting spending plan is then analyzed, balanced, and the proposed budget is developed for presentation to the Commission for adoption.

### **Budget Process**

The District's budget process is ongoing and includes the phases of development, proposal, adoption, and monitoring. Various levels of the organization are included in the budget process during budget meetings, committee meetings, and budget work sessions throughout the year. The District uses a combination of line-item budgeting for the operational budget and project/program budgeting for the capital budget.

As it grows incrementally each year, ACHD's roadway system incurs more maintenance costs than the past. This is mainly the result of expanding the roadway system in favorable economic times, and an aging roadway system. New roads require subsequent maintenance, which impacts the operational budget (maintenance). The type of the road/bridge makes a difference in the cost to the operational budget, because a capital maintenance project (road overlay) would not require as much additional maintenance as a new road section might (additional signals/lane miles to upkeep), which is all taken into consideration during the budget process.

The budget development process starts in April with initial information gathering as well as instruction distribution. In May, initial budgets are submitted from each department. The process concludes in August with a public hearing, and adoption of the final fiscal year budget. Departments request their budgets based on planned services and capital needs. All department budget requests are compiled into a proposed budget document. This document is reviewed by the Budget Committee, Executive Team, and the Commission, all of which contribute suggestions and recommendations for a balanced budget suitable for adoption and public inspection.

## Budget Process Flowchart

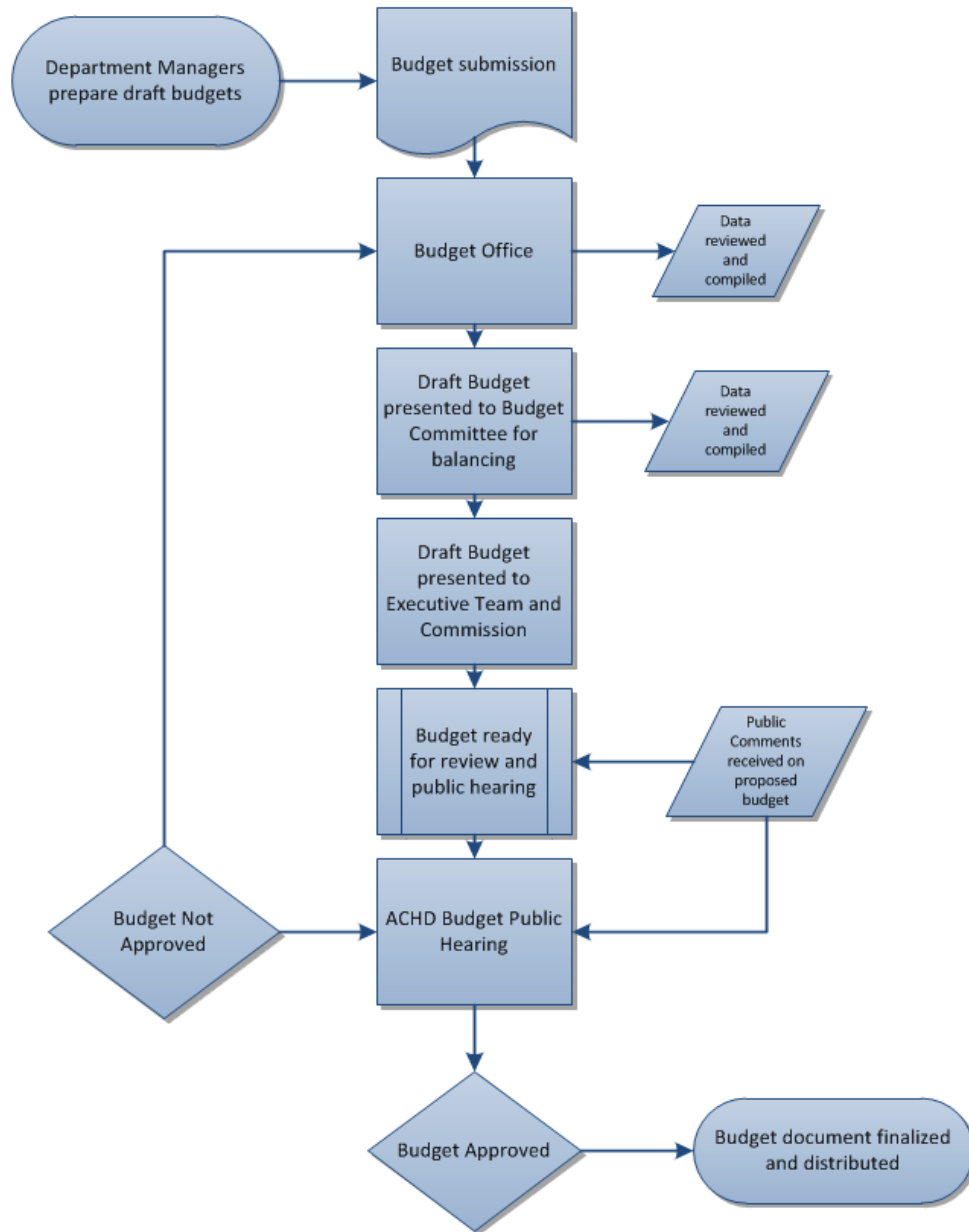


Figure 4

The proposed budget is advertised in early August in accordance with Idaho Statutes and is available for public inspection. The public has an opportunity to comment and provide testimony prior to and during the public hearing. Afterwards, a final budget document is approved, prepared, and published by end of November for the ensuing year. In addition, the property tax levy certification is completed during the public hearing and submitted to the Ada County Assessor for certification.

Once the budget is adopted, it is reviewed and can be amended twice during the fiscal year to meet the needs of the District and ensure adequate funding of programs and services. Managers review and submit budget adjustments to the Budget Coordinator. The requests are compiled and reviewed by the Budget Committee and Executive Team prior to proposing to the Commission. The Commissioners review the adjustments and adopts them based on current policies and procedures. These adjustments are updated in the current accounting system for reporting and trend analysis purposes.

### Budget Process Timeline

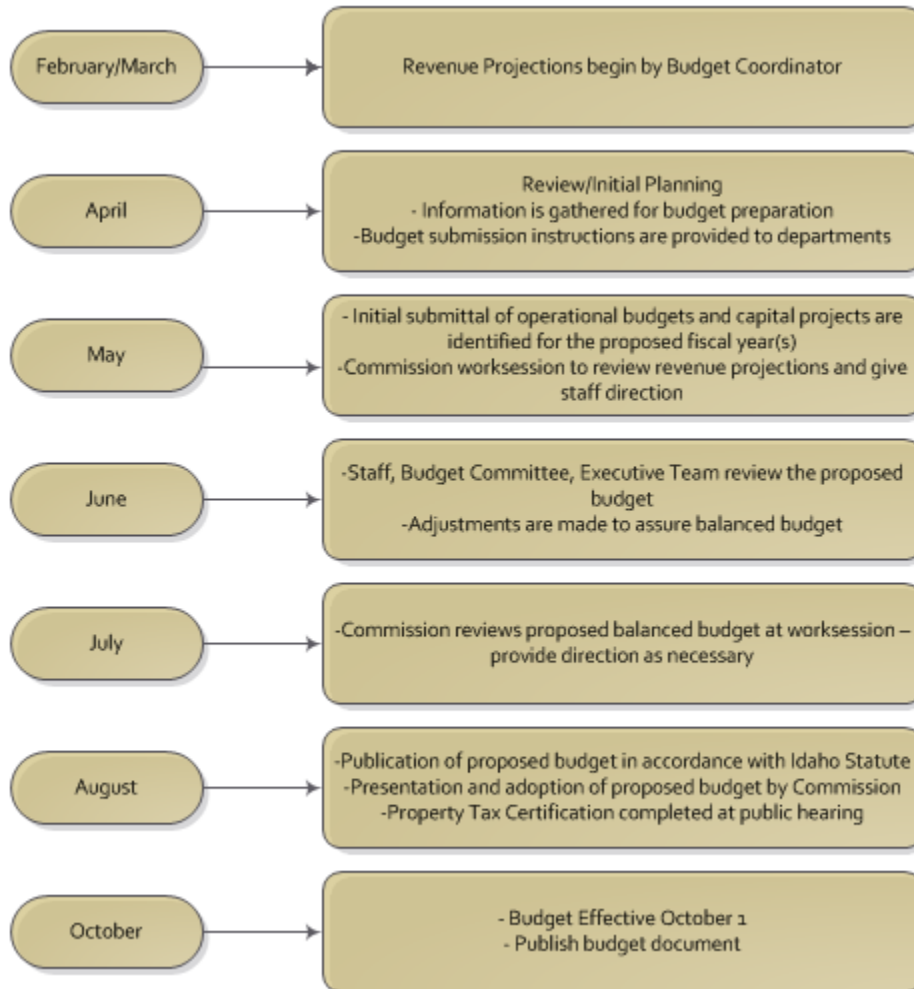


Figure 5

### Economic Trend

The U.S. economy continues to grow and is working to stabilize while responding to the current pandemic. Idaho is following suit, even with the affects of COVID19, ACHD is anticipating general fund revenue in FY2021 to be slightly above FY2020.

**Budget Highlights**

ACHD's FY2021 budget is \$135.7 million; an increase from FY2020's adjusted budget, and includes:

- The operating budget is nearly \$62.5 million, a 3 percent increase from FY2020 adjusted budget.
- The capital projects budget is \$70.4 million, a 6 percent increase from FY2020 adjusted budget. The capital budget reflects nearly \$34 million programmed in Roadway and Intersection projects.

## 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.

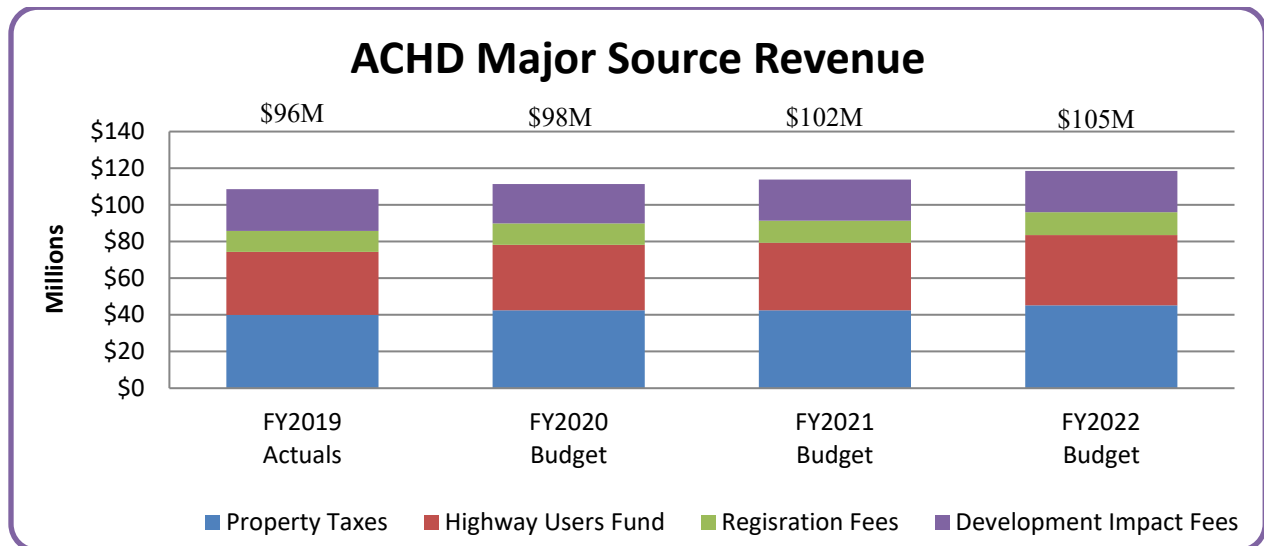


Chart 4

## 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
2021	2019	\$ 42,161,400	0.000701539	\$2,165,056,869	\$ 60,098,429,118	\$135,730,300

Table 4

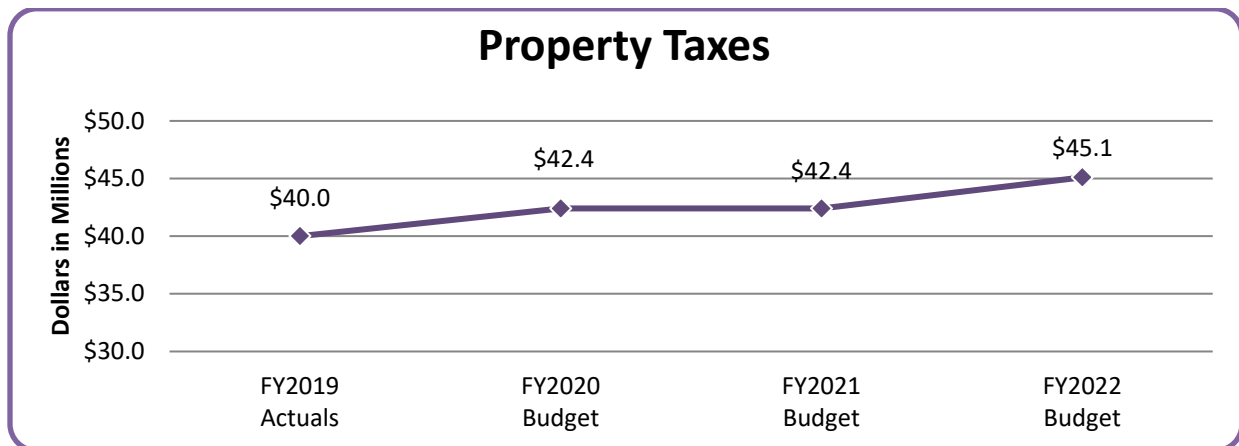


Chart 5



### 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.

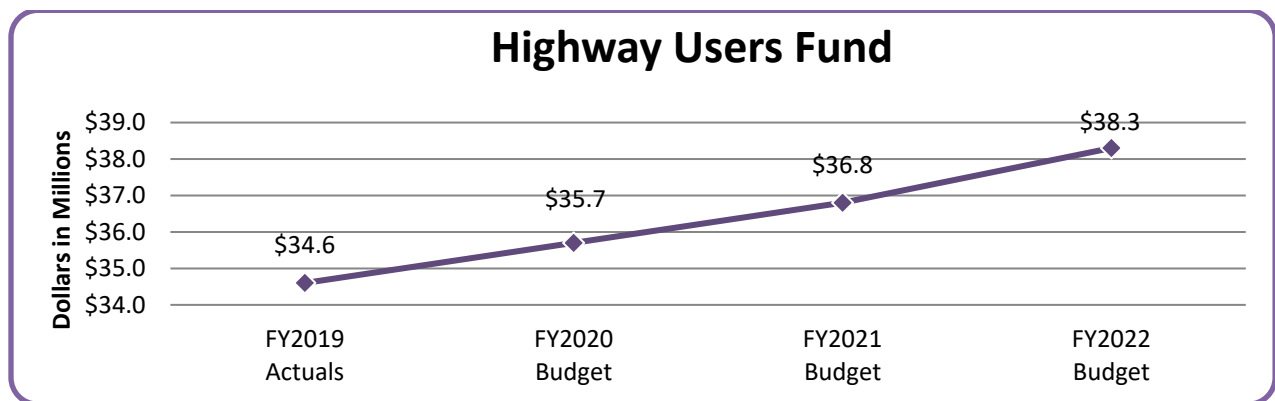


Chart 6

### 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 a slight increase for our projection for FY2021, as individuals are purchasing newer, more fuel-efficient vehicles. As the economy continues to improve, we anticipate another small increase for FY2022.

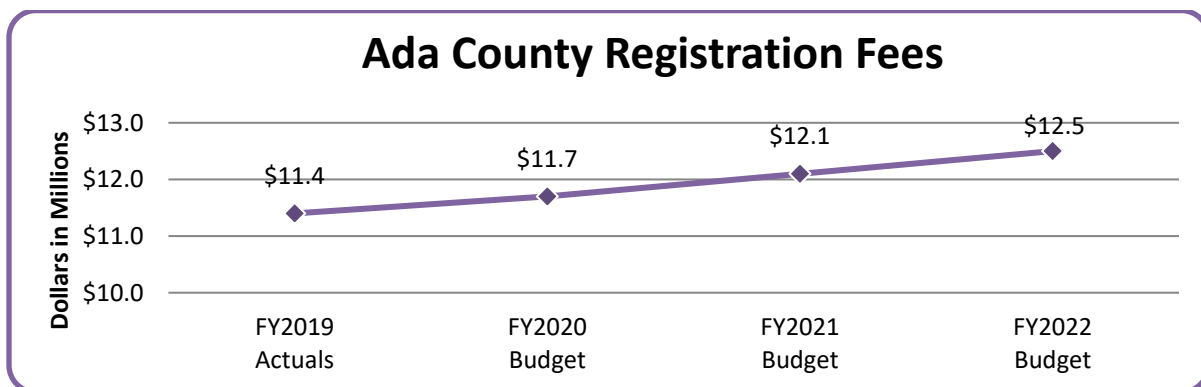


Chart 7

### 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.

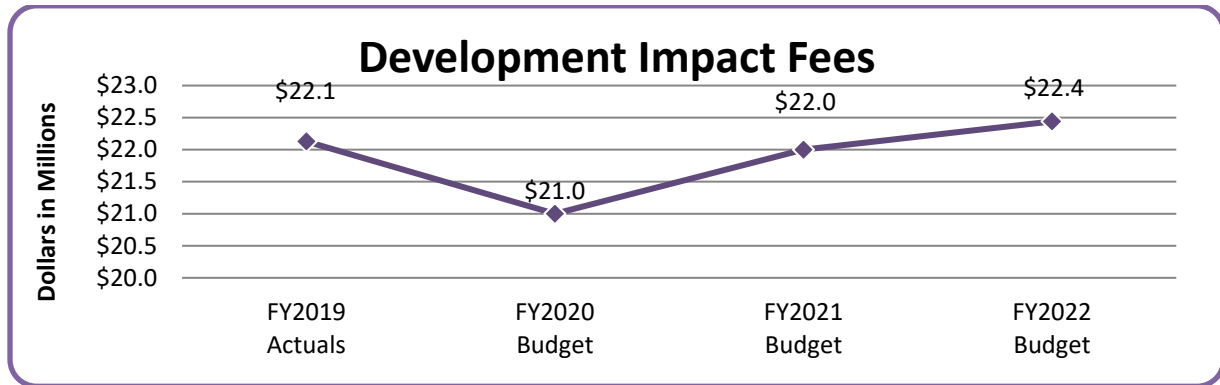


Chart 8

### 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.

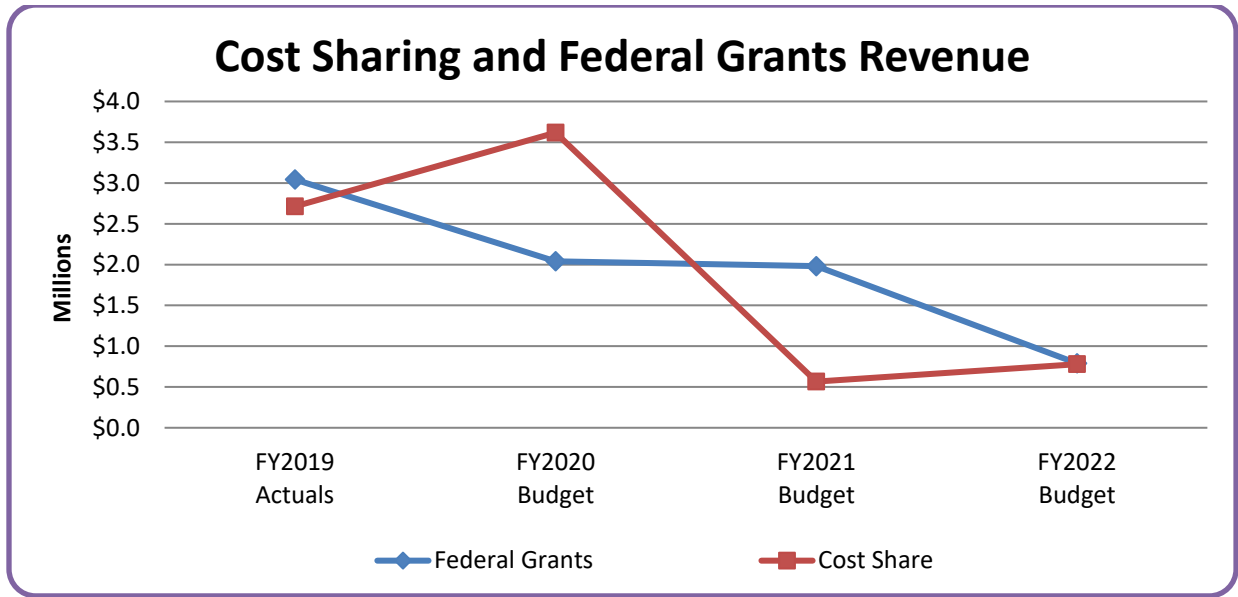


Chart 9

### 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 FY2021 at \$135.7 million including Priority Corridor Reservation (\$2.0M) and Rescheduled Projects (\$4.2M). The revenue will be monitored monthly and adjusted at the two opportunities through-out the fiscal year, should it be necessary.

- Property Tax Certification had no increase from prior years.
- Highway Users Fund shows a slight increase over budgeted FY2020 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 – FY2021 impact fee collections are projected to increase slightly from the adjusted FY2020 budget.

**ACHD Revenue Sources (General and Enterprise Fund)**

<b>ADA COUNTY HIGHWAY DISTRICT Revenue Projections</b>				
<b>Account Description</b>	<b>2019 Actuals</b>	<b>2020 Budget</b>	<b>2021 Budget</b>	<b>2022 Budget</b>
PROPERTY TAXES	39,975,828	42,460,000	42,460,000	45,150,000
HIGHWAY USERS FUND	26,253,944	27,400,000	27,600,000	28,700,000
HOUSE BILL 312	8,136,319	8,300,000	9,200,000	9,600,000
STATE SALES TAX	2,285,916	2,470,000	2,540,000	2,620,000
REGISTRATION FEES	11,377,791	11,700,000	12,100,000	12,500,000
<b>Taxes</b>	<b>88,029,798</b>	<b>92,330,000</b>	<b>93,900,000</b>	<b>98,570,000</b>
RENTAL PROPERTY	49,557	50,000	50,000	50,000
STREET NAME SIGNS	218,900	252,000	254,000	257,000
LICENSE AGREEMENTS	471,319	200,000	200,000	200,000
PLAT REVIEW FEES	231,610	206,000	266,000	274,000
STREET VACATION FEES	132,869	100,000	100,000	100,000
ZONE INSPECTION FEES	1,233,479	1,200,000	1,837,000	1,892,000
SUB INSPECTION/TESTING FEES	684,115	656,000	676,000	696,000
STREET PLAN & PROFILE	251,592	232,000	280,000	288,000
<b>Services &amp; Fees</b>	<b>3,273,441</b>	<b>2,896,000</b>	<b>3,663,000</b>	<b>3,757,000</b>
PENALTIES & INTEREST	85,359	202,000	204,000	206,000
AG TAX REPLACEMENT	13,554	14,000	14,000	14,000
FOREST RESERVE	2,788	4,000	4,000	4,000
INTEREST	1,481,304	900,000	750,000	750,000
SERVICE REIMBURSEMENT	97,155	50,000	50,000	50,000
MISCELLANEOUS	21,236	100,000	100,000	100,000
EQUIPMENT DISP.	169,223	487,000	1,000,000	300,000
PROPERTY DISP.	902,739	250,000	500,000	500,000
<b>Miscellaneous</b>	<b>2,773,358</b>	<b>2,007,000</b>	<b>2,622,000</b>	<b>1,924,000</b>
IMPACT FEES	22,128,213	21,000,000	22,000,000	22,440,000
EXTROADINARY IF	634,427	461,000	461,000	150,000
EXTROADINARY IF - RESERVE		(461,000)	(461,000)	(150,000)
<b>Impact Fees</b>	<b>22,762,640</b>	<b>21,000,000</b>	<b>22,000,000</b>	<b>22,440,000</b>
<b>Subtotal 'New Revenue'</b>	<b>116,839,237</b>	<b>118,233,000</b>	<b>122,185,000</b>	<b>126,691,000</b>
COST SHARE PAYMENTS - Annual	431,592	500,000	400,000	400,000
COST SHARE PAYMENTS - JOBS	2,281,793	3,117,500	1,666,000	380,000
FEDERAL GRANTS	3,042,889	2,040,700	1,981,000	790,000
Carryover Funds			549,000	
Future Chip Seal Reservation				6,000,000
Rescheduled Projects		1,679,600	4,208,300	
Priority Corridor Reservation		2,293,700	1,979,700	496,800
Cash Reseres		4,142,400		
Encumbrances		4,982,200		
<b>Subtotal - 'Other' Revenue</b>	<b>5,756,274</b>	<b>18,756,100</b>	<b>10,784,000</b>	<b>8,066,800</b>
<b>General Fund Total Revenue Available</b>	<b>122,595,511</b>	<b>136,989,100</b>	<b>132,969,000</b>	<b>134,757,800</b>
<b>Enterprise Fund (Commuteride)</b>				
Gain/Loss on Sale of Vans	71,135	48,000	50,000	50,000
Vanpool Fares	1,011,733	1,250,000	1,150,000	1,200,000
Interest Revenue	439	400	-	-
Fare Discounts	-	-	-	-
FHWA Grant - Ada County	351,952	307,000	305,500	305,500
Mobile Equipment (TMA Grant)	433,327	432,000	448,800	448,800
ACHD Local Support	252,000	200,000	200,000	200,000
Misc Revenue	17,808	19,000	7,000	7,000
Depreciation	-	675,000	600,000	600,000
<b>Enterprise Fund Total Revenue Available</b>	<b>2,138,394</b>	<b>2,931,400</b>	<b>2,761,300</b>	<b>2,811,300</b>
<b>Total ACHD District Revenue</b>	<b>124,733,905</b>	<b>139,920,500</b>	<b>135,730,300</b>	<b>137,569,100</b>

Table 5

## Summary Revenue

ACHD's revenue is summarized below.

	<b>FY2019</b>	<b>FY2020</b>	<b>FY2021</b>	<b>FY2022</b>
	<b>Actuals</b>	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>
<b>Revenues</b>				
Property Taxes	39,975,828	42,460,000	42,460,000	45,150,000
State Highway Users Fund	26,253,944	27,400,000	27,600,000	28,700,000
House Bill 312	8,136,319	8,300,000	9,200,000	9,600,000
Ada County Registration Fees	11,377,791	11,700,000	12,100,000	12,500,000
Impact Fees	22,762,640	21,461,000	22,461,000	22,590,000
Federal & State Grants	3,042,889	2,040,700	1,981,000	790,000
Cost Sharing Payments	431,592	500,000	400,000	400,000
Cost Sharing Payments- Jobs	2,281,793	3,117,500	1,666,000	380,000
State Sales Tax	2,285,916	2,470,000	2,540,000	2,620,000
Fees and Services	4,851,900	2,896,000	3,663,000	3,757,000
Other	1,194,899	2,007,000	2,622,000	1,924,000
<b>Subtotal</b>	<b>122,595,511</b>	<b>124,352,200</b>	<b>126,693,000</b>	<b>128,411,000</b>
Commuteride	2,002,888	2,931,400	2,761,300	2,811,300
Priority Corridor Reservation		2,293,700	1,979,700	496,800
Encumbrances		4,982,200		-
Future Chip Seal Reservation			-	6,000,000
Cash Reserves/Carry Forward - Maintenance		4,142,400	549,000	
Extraordinary IF Reservation		(461,000)	(461,000)	(150,000)
Rescheduled Projects		1,679,600	4,208,300	-
<b>Total Revenue</b>	<b>124,598,399</b>	<b>139,920,500</b>	<b>135,730,300</b>	<b>137,569,100</b>

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 FY2021 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 3 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 (\$22.1M), insurances (\$7.3M), 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

<b>Operational Budget by Category</b>				
<b>Category</b>	<b>FY 19 Actuals</b>	<b>FY20 Budget</b>	<b>FY21 Budget</b>	<b>FY22 Budget</b>
Salaries	19,645,740	20,669,000	21,688,000	23,377,000
Taxes/Benefits	9,365,969	11,632,300	11,998,700	13,600,400
Temps/OT	1,172,576	1,542,400	1,418,000	1,843,000
Supplies	3,641,553	3,736,500	4,218,800	4,031,500
Training/Travel/Safety	445,207	416,200	427,300	430,600
Insurance/Awards	3,781,342	4,180,400	4,338,000	6,894,600
Maint/Repair	1,171,171	1,437,900	1,369,800	1,390,000
Materials	5,388,293	5,748,000	5,415,500	6,529,500
Support	472,730	428,000	435,000	436,000
Equipment/Land	5,903,638	9,826,200	5,322,200	6,017,200
Contracts	5,090,467	7,342,800	5,954,700	5,952,000
Commuteride	2,519,168	2,931,400	2,761,300	2,811,300
<b>Total Operational Budget</b>	<b>58,597,854</b>	<b>69,891,100</b>	<b>65,347,300</b>	<b>73,313,100</b>
<b>Summary</b>	<b>FY 19 Actuals</b>	<b>FY20 Budget</b>	<b>FY21 Budget</b>	<b>FY22 Budget</b>
Labor	30,184,285	33,843,700	35,104,700	38,820,400
Operational	25,894,401	33,116,000	27,481,300	31,681,400
Commuteride	2,519,168	2,931,400	2,761,300	2,811,300
<b>Total Operational Budget</b>	<b>58,597,854</b>	<b>69,891,100</b>	<b>65,347,300</b>	<b>73,313,100</b>

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.

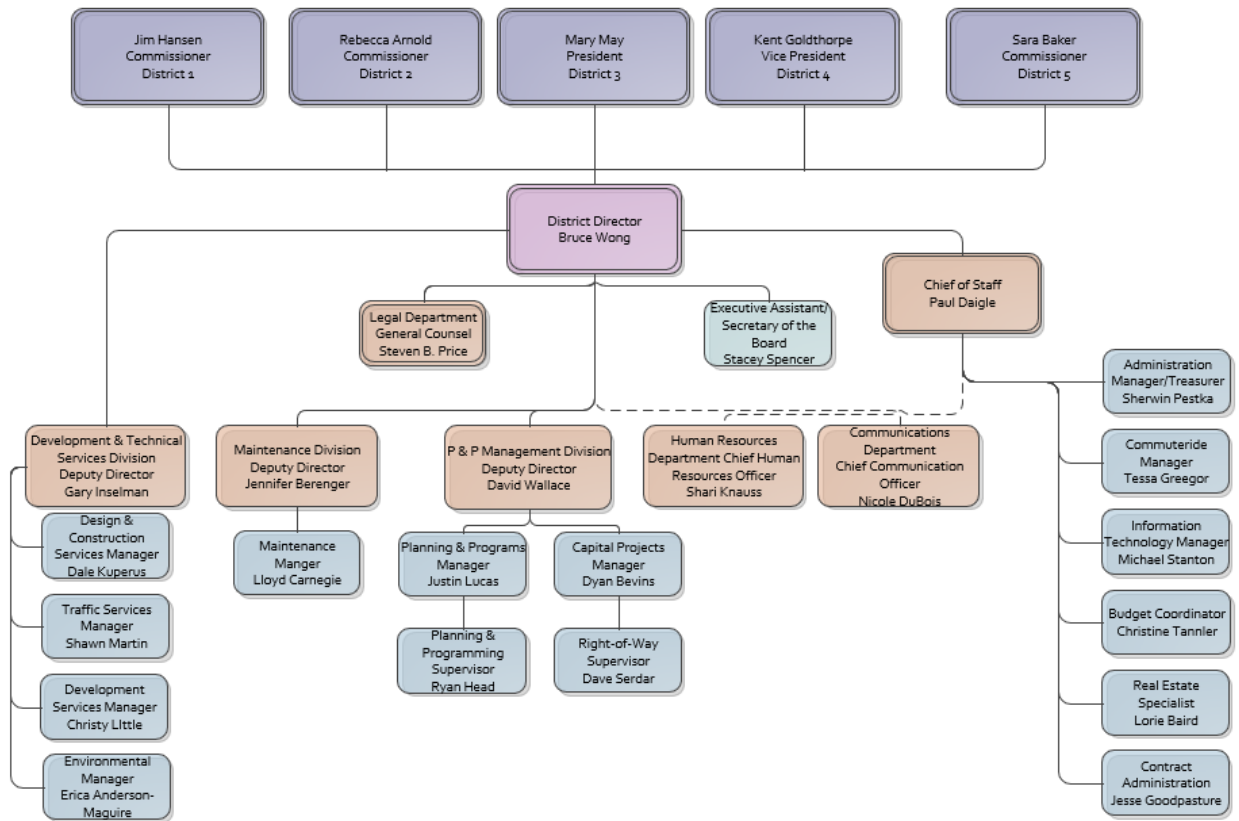


Figure 6

## 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.

<b>ACHD Staffing Status</b>				
Budget				
<b>Division</b>	<b>FY 2019</b>	<b>FY 2020</b>	<b>FY 2021</b>	<b>FY 2022</b>
<b>Administration</b>	<b>56</b>	<b>57</b>	<b>56</b>	<b>56</b>
1075 Director	2	2	2	2
1150 Administration	14	14	13	13
1155 Information Technology	16	17	17	17
1160 Legal	4	4	4	4
1200 Human Resources	6	6	6	6
1400 Communications	6	6	6	6
7000 Commuteride	8	8	8	8
<b>Planning &amp; Projects</b>	<b>33</b>	<b>33</b>	<b>34</b>	<b>34</b>
1170 P & P Admin	2	2	2	2
1180 Planning & Programming	8	8	8	8
1195 Capital Projects	15	15	15	15
5320 Right-of-Way	8	8	9	9
<b>Maintenance</b>	<b>138</b>	<b>140</b>	<b>142</b>	<b>164</b>
4300 Maint Mgmt	9	7	7	7
4350 Fleet Services	11	13	14	14
4351 Adams	57	59	59	59
4352 Cloverdale	61	61	61	61
4353 Ustick			1	23
<b>Development &amp; Technical Services</b>	<b>128.5</b>	<b>135.5</b>	<b>139.5</b>	<b>139.5</b>
2300 Development & Technical Svcs Mgmt		2	2	2
2310 Design Services	14	12	12	12
2312 Environmental	8	8	8	8
2315 Construction Services	19	20	20	20
3341 Traffic Operations	35	36	38	38
3342 Traffic Engineering	18.5	21.5	22.5	22.5
5345 Development Services	34	36	37	37
<b>Total Staff Positions</b>	<b>355.5</b>	<b>365.5</b>	<b>371.5</b>	<b>393.5</b>
1050 Commission	5	5	5	5
<b>Total for District</b>	<b>360.5</b>	<b>370.5</b>	<b>376.5</b>	<b>398.5</b>

Table 8

**Full-Time Equivalent (FTE) Positions**

The Commission has authorized 376.5 FTE's positions for FY2021. This chart shows the FTE positions allocated by division.

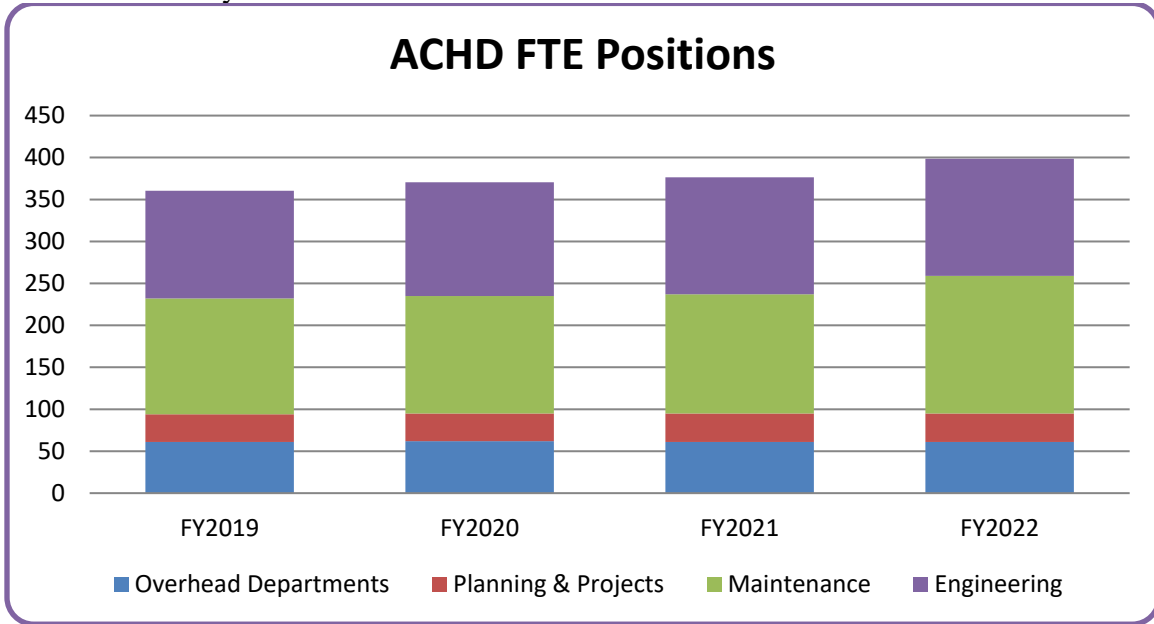


Chart 10

**Personnel Allocation Charts**

This chart provides the visual breakdown of the FTE positions by Division for FY2021.

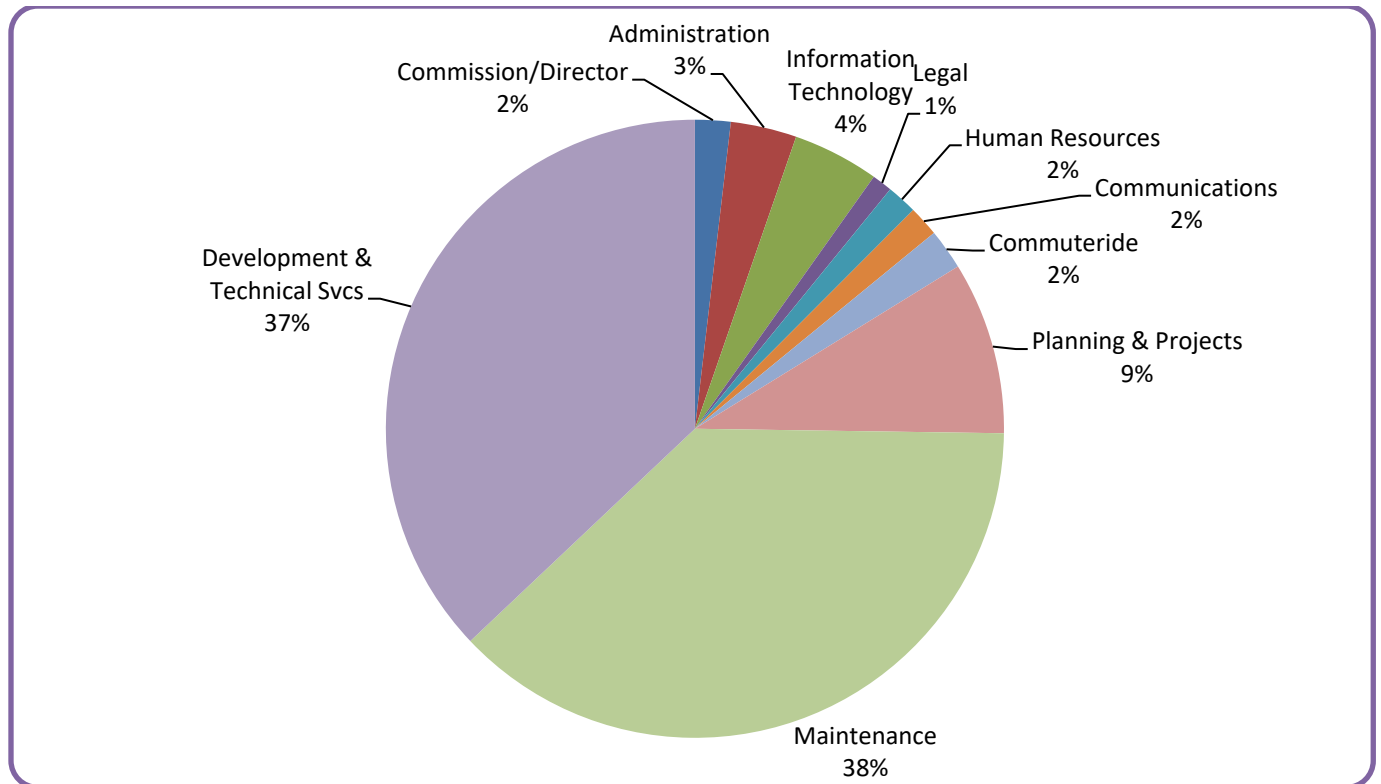


Chart 11

### **Human Resource Impacts**

Labor costs for FY2021 have increased 4 percent from FY2020 – a total of 26 percent of the entire budget. Factors driving the personnel budget are listed below.

- Staffing Positions - The District has an increase of 6 positions from FY2020.
- 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.

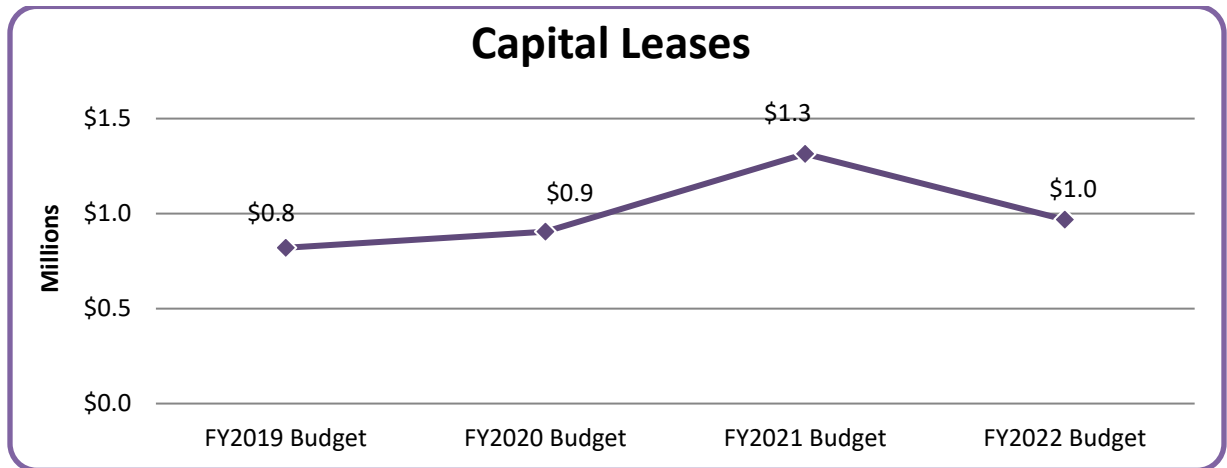


Chart 12

ACHD’s equipment capital outlay is summarized below:

	Equipment Capital Outlay	FY2019 Budget	FY2020 Budget	FY2021 Budget	FY2022 Budget
620	Buildings	\$ 174,119	\$ 654,000	\$ 1,131,000	\$ 95,000
640	Office Equipment	\$ 549,510	\$ 499,800	\$ 20,000	\$ 30,000
650	Maintenance Equipment	\$ 322,867	\$ 544,100	\$ 439,000	\$ 205,000
670	Mobile Equipment	\$ 4,420,253	\$ 2,976,000	\$ 3,204,000	\$ 4,849,000
	<b>Total Capital Outlay</b>	<b>\$ 5,466,749</b>	<b>\$ 4,673,900</b>	<b>\$ 4,794,000</b>	<b>\$ 5,179,000</b>

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	2019	2020	2021		2022	
Department	Actuals	Budget	Budget	% Inc / Dec	Budget	% Inc / Dec
<b>Commission</b>	\$ 217,209	\$ 230,900	\$ 236,500	2.4%	\$ 248,600	4.9%
<b>Director</b>	\$ 663,841	\$ 692,800	\$ 708,600	2.2%	\$ 705,400	-0.5%
<b>Administration</b>	\$ 2,131,363	\$ 7,151,800	\$ 2,113,600	-238.4%	\$ 2,192,500	3.6%
<b>Information Technology</b>	\$ 4,004,867	\$ 4,051,400	\$ 4,199,200		\$ 4,300,300	
<b>Legal</b>	\$ 827,626	\$ 1,371,500	\$ 1,158,700	-18.4%	\$ 998,200	-16.1%
<b>Human Resource</b>	\$ 1,070,438	\$ 1,092,900	\$ 1,104,900	1.1%	\$ 1,138,400	2.9%
<b>Communications</b>	\$ 695,607	\$ 734,300	\$ 764,000	3.9%	\$ 739,900	-3.3%
<b>Commuteride</b>	\$ 2,519,168	\$ 2,931,400	\$ 2,761,300	-6.2%	\$ 2,811,300	1.8%
<b>Subtotal</b>	<b>12,130,119</b>	<b>18,257,000</b>	<b>13,046,800</b>	<b>-39.9%</b>	<b>13,134,600</b>	<b>0.7%</b>
<b>Planning &amp; Project Management</b>						
P & P Admin	249,347	266,800	273,800	2.6%	285,500	4.1%
Planning & Programming	944,453	1,374,700	1,228,700	-11.9%	1,173,200	-4.7%
Capital Projects	1,372,511	1,516,400	1,523,800	0.5%	1,591,100	4.2%
Right-of-Way	776,283	954,600	970,100	1.6%	1,011,500	4.1%
<b>Subtotal</b>	<b>3,342,594</b>	<b>4,112,500</b>	<b>3,996,400</b>	<b>-2.9%</b>	<b>4,061,300</b>	<b>1.6%</b>
<b>Maintenance</b>						
Maint Mgmt	2,764,116	4,266,400	3,581,900	-19.1%	2,591,300	-38.2%
Fleet Services	9,088,319	8,513,600	8,893,100	4.3%	10,447,500	14.9%
Adams	9,191,461	10,595,200	10,737,400	1.3%	13,642,100	21.3%
Cloverdale	8,393,589	8,465,700	8,535,600	0.8%	9,373,100	8.9%
Ustick	-	-	117,500	100.0%	2,748,900	95.7%
<b>Subtotal</b>	<b>29,437,485</b>	<b>31,840,900</b>	<b>31,865,500</b>	<b>0.1%</b>	<b>38,802,900</b>	<b>17.9%</b>
<b>Development &amp; Technical Services</b>						
Dev & Tech Svcs Mgmt		258,000	268,700	4.0%	279,500	3.9%
Design	1,601,688	1,524,600	1,571,600	3.0%	1,601,300	1.9%
Environmental	1,149,434	1,368,000	1,340,500	-2.1%	1,375,000	2.5%
Construction	1,751,074	1,905,400	2,042,200	6.7%	2,129,300	4.1%
Traffic Operations	4,244,283	4,909,800	5,073,200	3.2%	5,579,300	9.1%
Traffic Engineering	1,996,851	2,493,800	2,648,300	5.8%	2,704,100	2.1%
Development Services	2,944,326	3,221,100	3,494,100	7.8%	3,645,800	4.2%
<b>Subtotal</b>	<b>13,687,656</b>	<b>15,680,700</b>	<b>16,438,600</b>	<b>4.6%</b>	<b>17,314,300</b>	<b>5.1%</b>
<b>Operational Subtotal</b>	<b>58,597,854</b>	<b>69,891,100</b>	<b>65,347,300</b>	<b>-7.0%</b>	<b>73,313,100</b>	<b>10.9%</b>
<b>Capital Project Subtotal</b>	<b>63,833,543</b>	<b>70,029,400</b>	<b>70,383,000</b>	<b>0.5%</b>	<b>64,256,000</b>	<b>-9.5%</b>
<b>Total Budget</b>	<b>\$ 122,431,397</b>	<b>\$ 139,920,500</b>	<b>\$ 135,730,300</b>	<b>-3.1%</b>	<b>\$ 137,569,100</b>	<b>1.3%</b>

Table 10