Alexis Pickering, President
Miranda Gold, Vice-President
Jim Hansen, Commissioner
Kent Goldthorpe, Commissioner
Dave McKinney, Commissioner

September 27, 2024

To: ACHD Employees

From: Christine Tannler, Budget Manager
Dale Kuperus, District Engineer

Subject: FY25/26 Budget Packet, Restructured

Restructured FY25 Budget 09302024

Executive Summary:

The FY25/26 Budget was crafted in accordance with Commission direction given during spring work sessions in conjunction with the creation of the Integrated Five-Year Work Plan. The adopted FY25 budget is balanced, and the proposed FY26 budget is within balancing range for the second year. The adopted budget has been reconfigured to mirror the new Department structure, effective at the onset of FY25.

Revenue:

The total projected revenue in FY25 is $231.4 million – which includes an, approximately, $4.5 million increase to the Property Tax Certification, $17 million utilization of Strategic Initiative Funding for Highway 16 related projects and Eagle Rd and State St Phase 2 and $14.4 million in Future Facilities Reservation for the continued development of the Apple Maintenance Facility.

Operational:

The FY25 operational budget is $89.2 million, including labor. Expenditures in this budget are for materials, supplies, and equipment to maintain the district's growing infrastructure. These have been reallocated to reflect the new department structure.

Labor:

The FY25 labor budget includes a total of 465.5 full time positions. Included financial adjustments are detailed below:

- Medical insurance Projection – 10% increase
- Dental insurance Projection – 5% increase
- 3.0% Cost of Living increase

Capital Projects:
The FY25 capital project budget is $115.2 million. This includes projects throughout the county to improve facilities for all users.

Capital Facilities:
The FY25 capital facilities budget is $29.2 million. This includes funding for the completion of the Traffic Operations Center, the continued development of the Apple Maintenance Facility, and the remodeling of ACHD Headquarters.

Revenue and Expenditure Summary

REVENUES	FY25 Adopted Budget	FY26 Proposed Budget
New Revenue	$ 164,343,000	$ 169,071,000
Cost-Sharing/Federal Grants	14,448,000	13,247,000
Rescheduled Projects	17,222,000	-
Reserves for future Facilities	14,400,000	33,000,000
Cash Reserves		
Reserves	2,233,312	-
Highway 16 Funding	2,150,000	19,963,000
Eagle and State Funding	14,906,000	0
Commuteride	3,890,500	3,572,800
TOTAL REVENUE	$ 233,592,812	$ 238,853,800
EXPENDITURES	**FY25 Adopted Budget**	**FY26 Proposed Budget**
Labor	$ 51,722,012	$ 53,536,533
Operational	$ 37,436,800	$ 37,327,600
Capital Projects	$ 115,234,000	$ 114,376,000
Capital Facilities	$ 29,200,000	$ 34,000,000
TOTAL EXPENDITURE	**$ 233,592,812**	**$ 239,240,133**

Restructured FY25 Budget 08/2024

Department Structure Changes:

The new department structure is split between two specific divisions – Overhead and Operations/Infrastructure. New department numbers have been assigned that better propagate organizational continuity.

1. **Department name changes**
   - Director → Executive Office
   - Capital Projects → ROW and Project Management
   - Planning and Programming → Planning
   - Construction Services → Construction & Utilities
   - Administration → Finance
   - Fleet → split into two department numbers
     - Fleet Services – operational expenses
     - Capital Fleet – equipment purchases

2. **New Departments**
   - Safety and Training – under Facilities
   - Procurement – under Finance

Restructured FY25 Budget 09302024

Budget Summary

REVENUES	FY 23 Actuals	FY24 Adopted Budget	FY 25 Adopted Budget	FY 26 Proposed Budget
Property Tax Certification	$ 46,818,159	$ 47,203,000	$ 51,507,000	$ 54,918,000
Property Tax Replacement Funds			$ 320,000	
Highway Users Fund	44,026,097	57,400,000	59,100,000	60,900,000
Registration Fees	12,863,702	13,300,000	13,700,000	13,800,000
Cost-Sharing/Federal Grants	15,631,064	7,368,000	14,448,000	13,247,000
Impact fees	21,517,984	20,000,000	20,400,000	20,600,000
Fees and Services/Other Revenue	11,063,360	8,666,000	$10,636,000	10,943,000
State Sales Tax	9,849,759	7,800,000	7,880,000	7,910,000
Strategic Iniative Funding	-	41,354,100	17,056,000	19,963,000
Rescheduled Projects	-	9,626,500	17,222,000	-
Reserves for Future Facilities	-	24,600,000	14,400,000	33,000,000
Cash Reserves			2,233,312	
Encumbrances	-	5,669,500	-	-
Commuteride	1,523,264	3,133,300	$3,315,600	3,572,800
TOTAL REVENUE	$ 163,293,388	$ 246,120,400	$ 233,592,812	$ 238,853,800

$181,306,600 for actual revenue sources

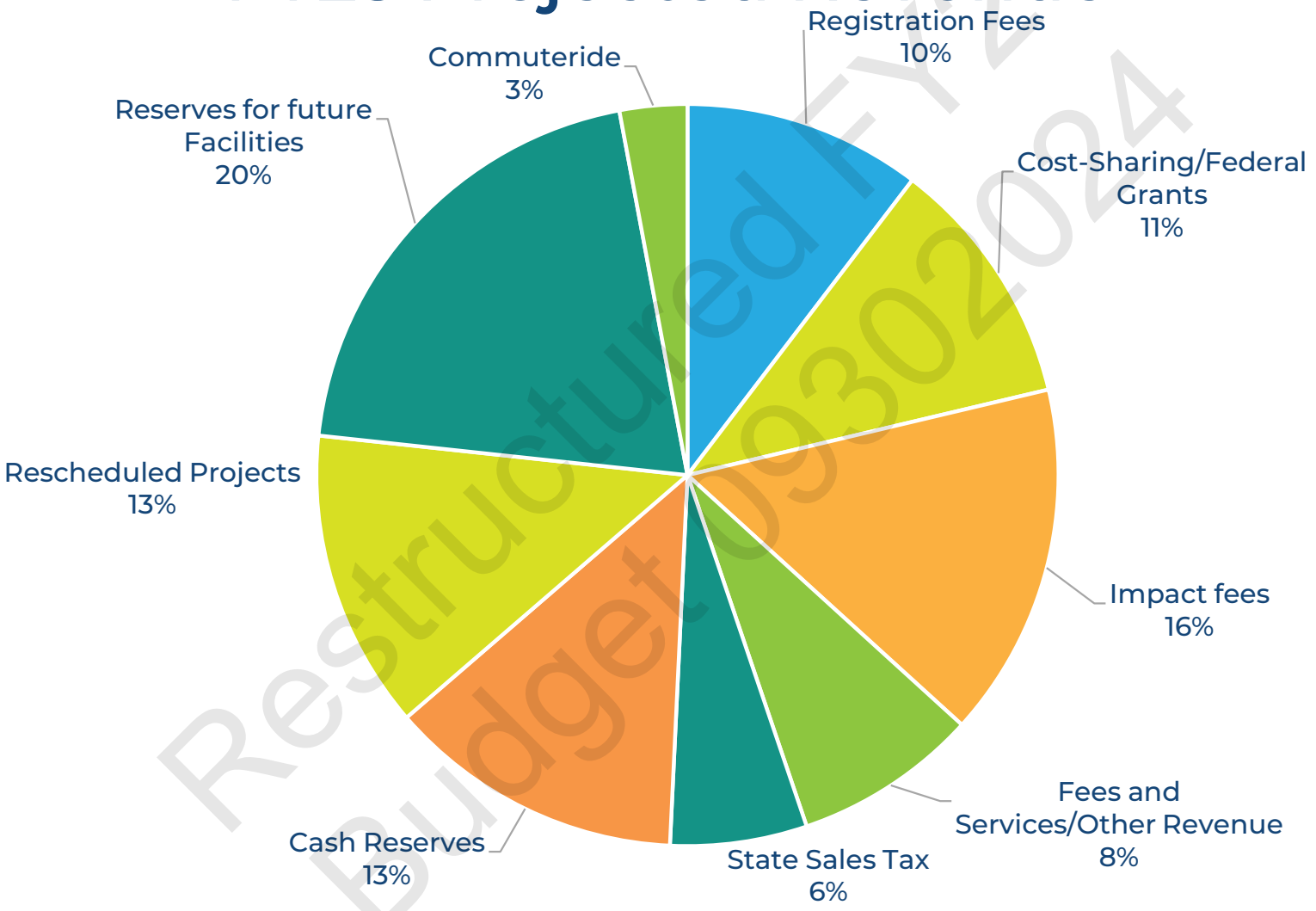
EXPENDITURES				
Overhead	$ 741,923	$ 690,661	$ 24,322,506	$ 24,849,477
Operations	$ 5,045,922	$ 14,069,400	$ 55,060,941	$ 57,489,993
Commuteride	$ -	$ -	$ 3,851,565	$ 3,535,663
Capital Fleet	$ 4,520,500	$ 29,700,000	$ 5,923,800	$ 4,989,000
Capital Projects	$ 87,220,618	$ 231,775,882	$ 115,234,000	$ 114,376,000
Capital Facilities	$ -	$ -	$ 29,200,000	$ 34,000,000
TOTAL EXPENDITURE	**$ 97,528,964**	**$ 276,235,943**	**$ 233,592,812**	**$ 239,240,133**

CAPITAL PROJECTS				
Concept Design	$ 745,732	$ 797,596	$ 1,175,000	$ 1,785,000
Professional Services	$ 11,921,168	$ 9,267,664	$ 15,813,000	$ 8,850,000
ROW	$ 14,903,284	$ 10,781,237	$ 11,523,000	$ 14,947,000
Material - Signal	$ 1,850,334	$ 1,760,803	$ 1,910,000	$ 1,403,000
Survey	$ 58,167	$ 44,078	$ 310,000	$ 130,000
Construction	$ 47,982,110	$ 35,540,406	$ 83,447,000	$ 86,889,000
Utility Services	$ 193,401	$ 74,175	$ 1,056,000	$ 372,000
TOTAL CAPITAL PROJECTS	**77,654,196**	**58,265,959**	**115,234,000**	**114,376,000**

Capital Facilities				
Franklin TOC	$ 4,625,000	$ 23,000,000		
Franklin TOC - Construction			9,300,000	
Apple Maintenance Facility	800,000	800,000	14,400,000	33,000,000
Ustick Yard - Design	800,000	800,000		
Meeker - Remodel			4,000,000	1,000,000
Cloverdale Decant		5,100,000	1,500,000	
TOTAL CAPITAL FACILITIES	$ 6,225,000	$ 29,700,000	$ 29,200,000	$ 34,000,000

Restructured Budget 03.20.24

FY25 Projected Revenue



Restructured FY25 Budget 03302024

Fund 1 Revenues

Account Name	Description	FY23 Actual	FY24 Adopted Budget	FY25 Itemizations	FY25 Adopted Budget	FY26 Itemizations	FY26 Proposed Budget
Property Taxes		$ 46,818,159	$ 47,203,000		$ 51,827,000		$ 54,918,000
Property Taxes	*3% Allowable Increase*			*1,416,000*		*1,503,000*	
Property Taxes	*HB389 parameters - 1% M&O from Forgone*			*472,000*		*501,000*	
Property Taxes	*HB389 parameters - 3% Capital Project from Forgone*			*1,416,000*		*1,503,000*	
Property Taxes	*NCR - 90% Allowable*			*1,000,000*		*1,000,000*	
Property Taxes	*Prior Years' Certification*			*47,203,000*		*50,091,000*	
Property Taxes	*Replacement Funds-not in Certification*			*320,000*		*320,000*	
Penalties and Interest		276,424	100,000		100,000		100,000
Highway Users Fund		44,026,097	57,400,000		59,100,000		60,900,000
Ag Tax Replacement		13,554	14,000		14,000		14,000
State Sales Tax		9,849,759	7,800,000		7,880,000		7,910,000
State Sales Tax	*HB362 - FY21 Legislature- TECM Funding*			*5,000,000*		*5,000,000*	
State Sales Tax	*Idaho State Sales Tax*			*2,880,000*		*2,910,000*	
Forest Reserve and Mining		4,357	4,000		4,000		4,000
Ada Cnty Registration Fee	**SUNSET FY2029**	12,863,702	13,300,000		13,700,000		13,800,000
Property Rentals		72,257	75,000		75,000		75,000
Street Name Signs		115,440	263,000		266,000		269,000
License Agreements		420,274	350,000		361,000		365,000
Plat Review Fees		221,315	465,000		479,000		484,000
Street Vacations		1,052,134	200,000		200,000		200,000
Zone Inspection Fees		1,852,611	2,119,000		2,183,000		1,705,000
Sub. Inspection/Testing Fees		337,717	795,000		819,000		827,000
Street Plan & Profile Fees		252,529	481,000		495,000		500,000
Interest Revenue		5,096,239	3,000,000		4,200,000		4,500,000
Service Reimbursement Fee		144,959	225,000		265,000		225,000
Cost Sharing Payments		463,894	400,000		400,000		400,000
Cost Sharing Payments-Projects		3,883,457	1,970,000		6,015,000		6,070,000
Cost Sharing Payments-Projects	*Cost Sharing Payments - Project related*			*5,665,000*		*5,720,000*	
Cost Sharing Payments-Projects	*Development Traffic Materials*			*350,000*		*350,000*	
Federal Grants - Projects		11,283,713	4,998,000		8,033,000		6,777,000
Miscellaneous Revenue		98,519	175,000		175,000		175,000
Equipment Disposal		437,830	150,000		500,000		500,000
Property Disposal		667,200	250,000		500,000		500,000
Impact Fees		21,233,365	20,000,000		20,400,000		20,600,000
Extraordinary Impact Fees		284,619	250,000		~~250,000~~		250,000
Utilize Cash Reserves - General Fund		-	41,354,100		~~17,056,000~~		19,963,000
Utilize Cash Reserves - General Fund	*Cash Reserves*						
Utilize Cash Reserves - General Fund	*Eagle Rd/State St Strategic Iniatitve funds*			*2,150,000*			
Utilize Cash Reserves - General Fund	*Highway 16 Reservation Funds*			*14,906,000*		*19,963,000*	
Encumbrances		-	5,669,500		-		-
Extraordinary Impact Fee Offset		-	(250,000)		~~(250,000)~~		(250,000)
Future Facility Reservation		-	24,600,000		~~26,900,000~~		16,000,000
Future Facility Reservation	*Apple Maintenance Facility*			*14,400,000*		*15,000,000*	
Future Facility Reservation	*Meeker Remodel*			*4,000,000*		*1,000,000*	
Future Facility Reservation	*Traffic Ops Center*			*8,500,000*		-	
Rescheduled Projects		-	9,626,500		~~17,222,000~~		-
Total Revenue		**$ 161,770,125**	**$ 242,987,100**		**$ ~~239,169,000~~**		**$ 217,781,000**

Fund 2 Revenues

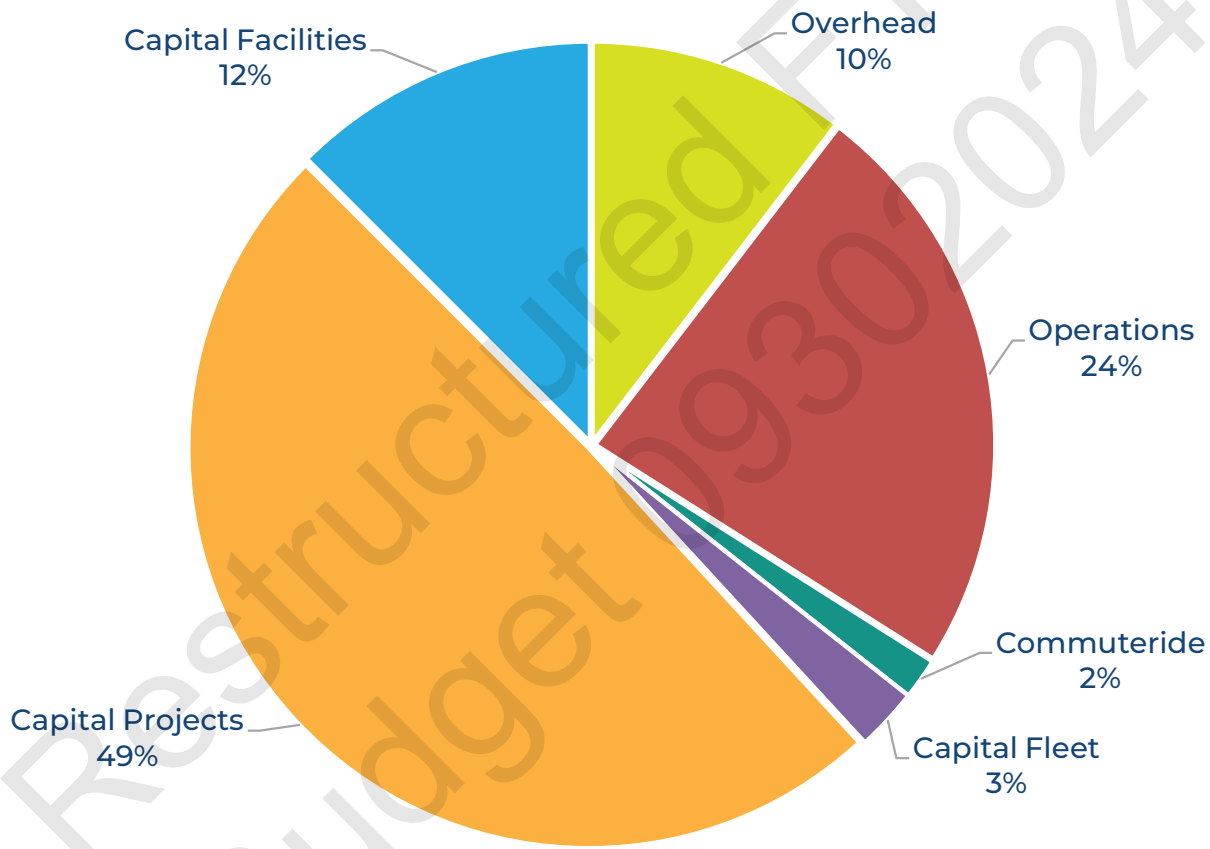
$177,991,000

Account Name	Description	FY23 Actuals	FY24 Adopted Budget	FY25 Itemizations	FY25 Adopted Budget	FY26 Itemization	FY26 Proposed Budget
Gain/Loss on Sale of Vans		$ -	$ -	$ -	$ 200,000	$ -	$ 200,000
Vanpool Fares		979,599	1,050,000	-	1,050,000	-	1050000
Interest Revenue		2,538	200	-	200	-	200
Federal Grants		280,353	490,000	-	492,000	-	442000
Federal Grants (Vans)	*ITD/VRT Federal Funds*	-	582,000	-	1,318,400	-	980000
ACHD - General Fund		240,716	217,000	-	215,000	-	215000
Miscellaneous Revenue		20,058	30,000	-	20,000	-	20000
Mobility Grant Revenue		-	20,000	-	20,000	-	20000
Utilize Cash Reserves - Commuteride		-	352,100	-	227,900	-	43600
Depreciation Offset		-	-	-	345,000	-	600000
Depreciation Offset		-	345,000	-	-	-	0
Total		**$ 1,523,264**	**$ 3,086,300**		**$ ~~3,888,500~~**	$3,315,600	**$ 3,570,800**
Grand Total		**$ 163,293,388**	**$ 242,987,100**		**$ ~~243,057,500~~**		**$ 221,351,800**

$181,306,600

Restructured FY25 Budget 09/2024

FY25 Budgeted Total Expenditures



Restructured FY25 Budget 09302024

Expenses By Department: Summary

Dept No	Dept Name	FY 2023 Actuals	FY2024 Adopted Budget	FY2025 Adopted Budget	FY2026 Proposed Budget
1050	Commission	229,951	255,979	296,903	307,782
1075	Executive Office	829,133	922,931	1,654,572	1,714,411
1150	Deputy Director: Finance	2,392,934	2,538,397	1,854,639	1,893,884
1175	Procurement	-	-	333,399	344,845
1250	Deputy Director: Business Operations	-	-	282,833	293,836
1255	IT	5,009,515	6,322,937	6,141,604	6,259,171
1275	Fleet Services	4,832,257	6,492,277	6,841,882	7,179,426
1300	Facilities	1,684,587	2,247,222	2,906,771	2,960,408
1325	Safety and Training	-	-	210,510	213,466
1350	HR	1,427,444	1,749,191	1,674,775	1,470,248
1400	Communications	1,187,706	1,133,560	1,182,142	1,240,367
1600	Legal	947,748	1,165,374	942,476	971,633
	Overhead Dept Total	$ 18,541,276	$ 22,827,868	$ 24,322,506	$ 24,849,477
2100	Deputy Director: Operations	741,923	690,661	729,247	759,096
2125	Environmental	1,744,866	2,113,638	2,115,297	2,174,748
2151	Maintenance Adams/Apple	10,550,421	12,438,096	12,234,513	13,541,008
2152	Maintenance Cloverdale	10,731,873	10,368,712	10,391,232	10,969,852
2153	Maintenance Ustick	792,277	1,477,344	1,755,565	1,810,074
2175	Traffic Ops	7,925,677	9,732,065	8,694,605	8,629,348
2200	Deputy Director- Projects	305,379	325,338	273,347	283,793
2220	ROW and Project Management	2,958,471	3,389,788	3,278,179	3,395,314
2240	Safety Engineering	1,711,130	2,327,815	4,059,031	4,169,930
2260	Construction and Utilities	748,903	3,549,686	3,672,204	3,735,408
2280	Planning	2,130,483	2,465,673	2,109,276	2,065,864
2400	Development Services	5,425,394	6,033,505	5,748,445	5,955,558
7000	Commuteride	2,214,813	3,133,293	3,851,565	3,535,663
	Operations Dept Total	$ 47,981,609	$ 58,045,614	$ 58,912,506	$ 61,025,656
5400	Capital Fleet	5,045,922	14,069,400	5,923,800	4,989,000
5400	Capital Projects	77,654,196	107,132,500	115,234,000	114,376,000
5400	Capital Facilities	4,520,500	29,700,000	29,200,000	34,000,000
	Capital Total	$ 87,220,618	$ 150,901,900	$ 150,357,800	$ 153,365,000
	Grand Total	$ 153,743,503	$ 231,775,382	$ 233,592,812	$ 239,240,133

Restructured FY25 Budget 09302024