

## 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.

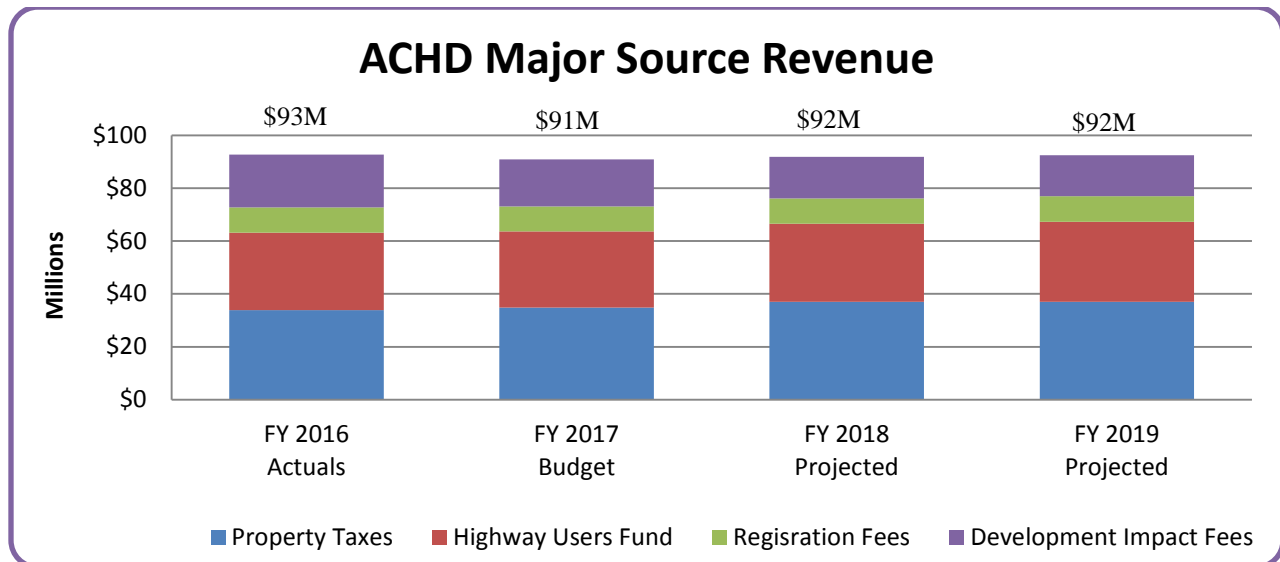


Chart 4

## 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	Tax Certification	Mil Levy Rate	New Construction Roll Value	Taxable Market Value	ACHD Budget
2015	\$ 33,280,460	0.001083315	\$ 809,254,882	\$30,720,935,294	\$ 96,562,155
2016	\$ 33,280,460	0.001008965	\$ 904,362,762	\$32,984,745,427	\$ 98,229,600
2017	\$ 34,518,535	0.000955148	\$1,227,073,786	\$36,139,479,762	\$103,235,200
2018	\$ 36,744,710	* 0.0009238281	\$1,243,407,355	\$39,774,398,821	\$117,859,550

\*FY2018 Mil Levy Rate is an estimate\*

Table 4

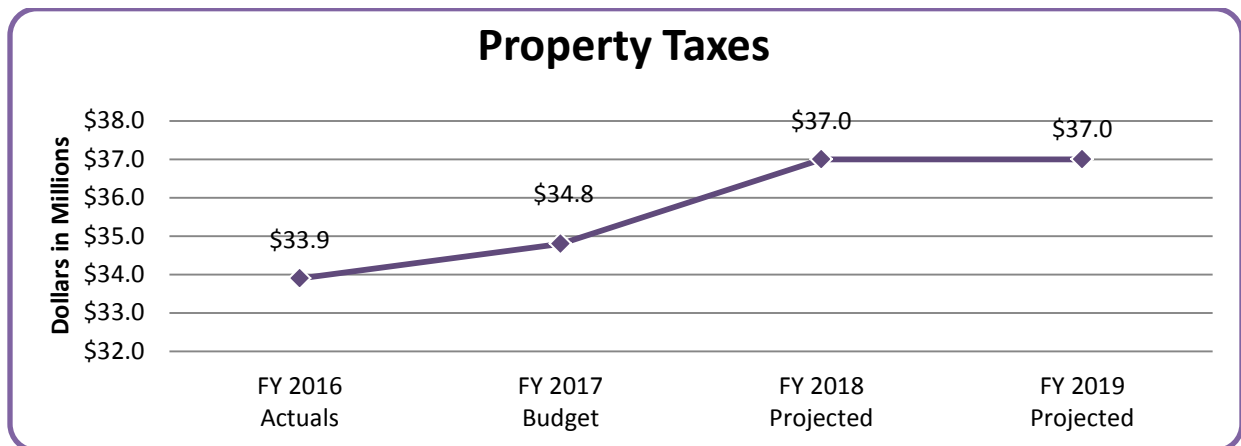


Chart 5

### 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. ACHD has received additional revenues of about \$6.5M per year since HB312 went into place July 1, 2015.

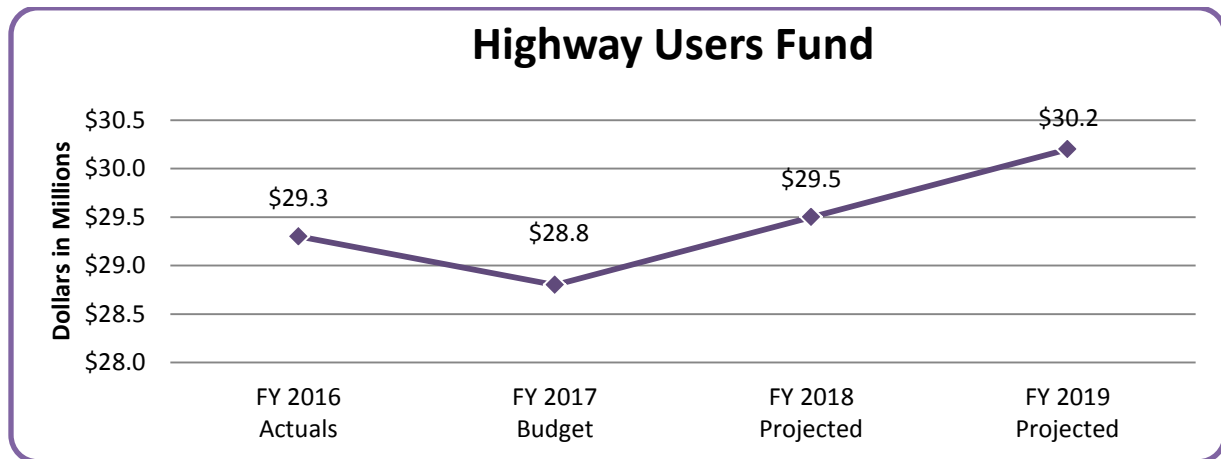


Chart 6

### 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 FY2018, as individuals are purchasing newer, more fuel efficient vehicles. As the economy continues to improve, we anticipate another small increase for FY2019.

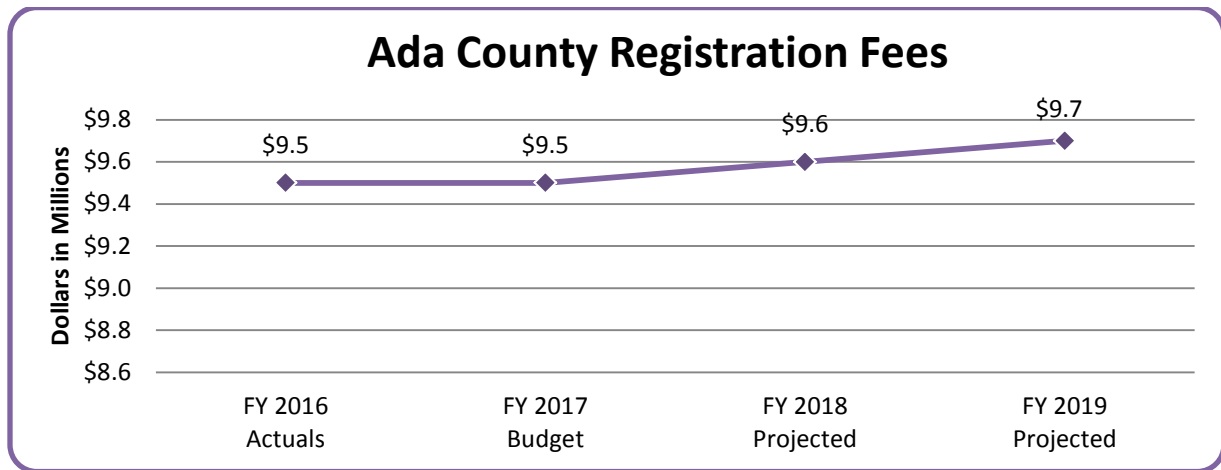


Chart 7

### 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.

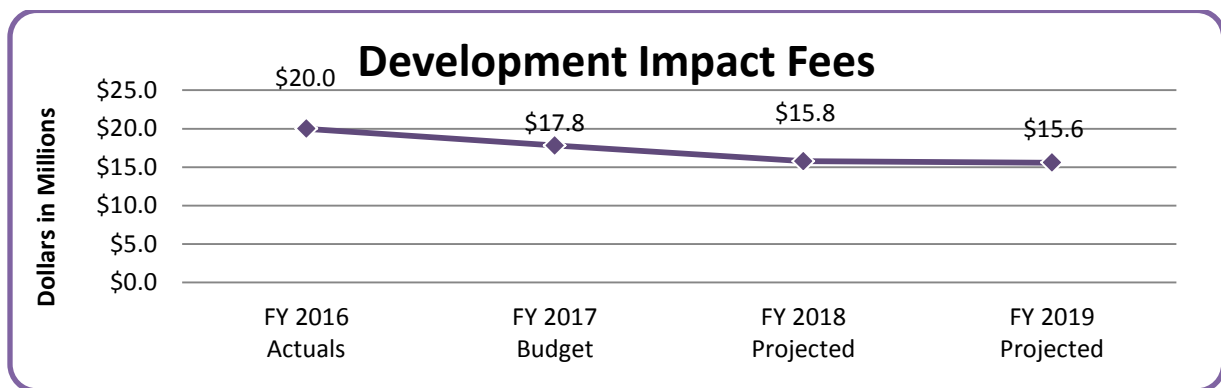


Chart 8

### 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.

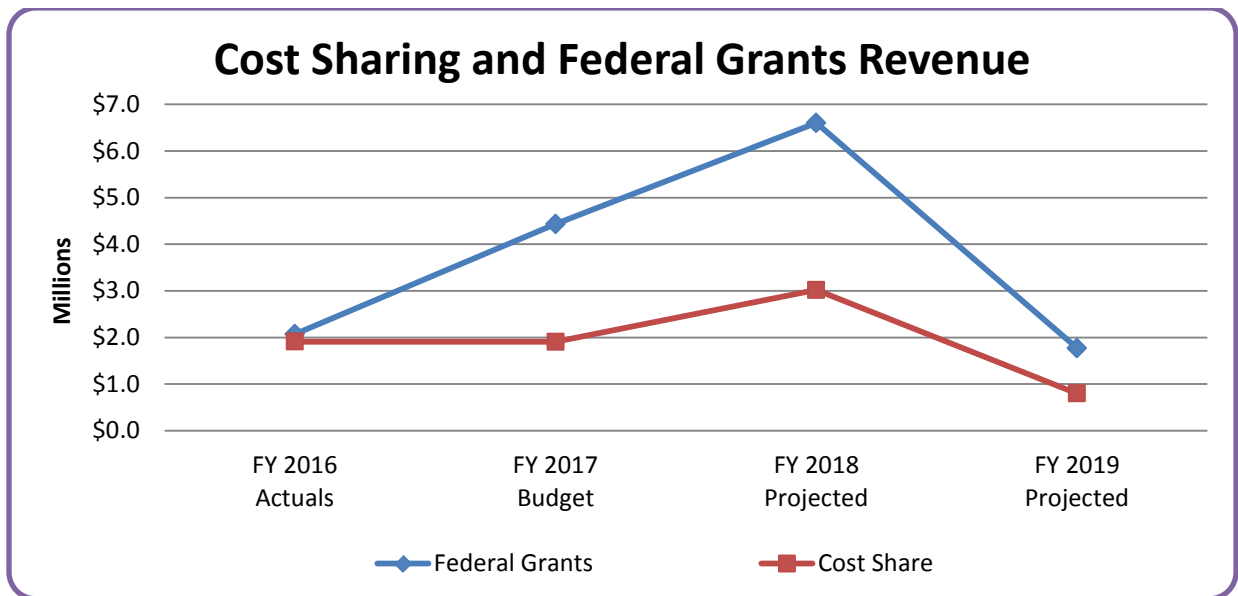


Chart 9

## **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 FY2018 at \$117.9 million including Priority Corridor Reservation (\$4.6M) and Rescheduled Projects (\$3.8M). 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 \$2.2M related to the allowable 3% increase and New Construction Roll that the Commission elected to take.
- Highway Users Fund shows a slight increase over FY2017 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 – FY2018 impact fee collections are projected to decrease from the adjusted FY2017 budget. FY2017 collections included a number of apartment projects and large commercial projects that are not anticipated on the same scale in FY2018. In addition, ACHD entered into an Impact Fee Credit Agreement valued at \$1,000,000 for reimbursement to a developer for the construction of system improvements. Total projected collections have been reduced by the value of the impact fee credits to be utilized in FY2018.

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

Account Description	2016	2017	2018	2019
	Actuals	Budget	Budget	Budget
PROPERTY TAXES	33,878,169	34,795,000	37,025,000	37,025,000
PENALTIES & INTEREST	(83,017)	200,000	175,000	200,000
HIGHWAY USERS FUND	29,316,885	22,400,000	22,940,000	23,476,000
HOUSE BILL 312		6,400,000	6,560,000	6,724,000
AG TAX REPLACEMENT	13,554	15,000	14,000	14,000
STATE SALES TAX	1,779,669	1,700,000	1,750,000	1,800,000
FOREST RESERVE	2,714	4,000	4,000	4,000
REGISTRATION FEES	9,561,896	9,500,000	9,600,000	9,700,000
<b>Taxes</b>	<b>74,469,870</b>	<b>75,014,000</b>	<b>78,068,000</b>	<b>78,943,000</b>
RENTAL PROPERTY	148,626	150,000	70,000	60,000
STREET NAME SIGNS	218,444	202,000	225,000	227,000
LICENSE AGREEMENTS	93,055	100,000	100,000	100,000
PLAT REVIEW FEES	135,225	120,000	135,000	139,000
STREET VACATION FEES	21,600	2,380,000	100,000	100,000
ZONE INSPECTION FEES	731,125	725,000	747,000	769,000
SUB INSPECTION/TESTING FEES	726,203	700,000	618,000	637,000
STREET PLAN & PROFILE	154,268	150,000	155,000	160,000
<b>Services &amp; Fees</b>	<b>2,228,546</b>	<b>4,527,000</b>	<b>2,150,000</b>	<b>2,192,000</b>
INTEREST	47,277	88,000	39,000	40,000
SERVICE REIMBURSEMENT	46,665	75,000	50,000	50,000
MISCELLANEOUS	688,423	128,000	100,000	102,000
EQUIPMENT DISP.	1,381,440	350,000	380,000	475,000
PROPERTY DISP.	259,500	1,010,000	250,000	250,000
<b>Miscellaneous</b>	<b>4,335,232</b>	<b>3,635,500</b>	<b>819,000</b>	<b>917,000</b>
IMPACT FEES	19,921,410	17,700,000	15,700,000	15,500,000
EXTROADINARY IF	69,049	102,000	75,000	75,000
<b>Impact Fees</b>	<b>19,990,459</b>	<b>17,802,000</b>	<b>15,775,000</b>	<b>15,575,000</b>
<b>Subtotal</b>	<b>103,124,107</b>	<b>98,901,500</b>	<b>96,812,000</b>	<b>97,627,000</b>
COST SHARE PAYMENTS - Annual	706,135	545,000	600,000	600,000
COST SHARE PAYMENTS - JOBS	1,205,792	1,361,400	2,420,000	200,000
FEDERAL GRANTS	2,073,415	4,434,450	6,604,500	1,768,700
Carryover Funds		1,313,800		
Rescheduled Projects		2,698,100	3,841,100	
Priority Corridor Reservation			4,630,450	3,140,350
Encumbrances		3,066,000		
<b>Subtotal</b>	<b>2,073,415</b>	<b>11,512,350</b>	<b>18,096,050</b>	<b>5,709,050</b>
<b>General Fund Total Revenue Available</b>	<b>105,197,522</b>	<b>110,124,200</b>	<b>114,908,050</b>	<b>103,336,050</b>
<b><u>Enterprise Fund (Commuteride)</u></b>				
Gain/Loss on Sale of Vans	80,362	-	35,000	35,000
Vanpool Fares	1,029,087	1,150,000	1,150,000	1,275,000
FHWA Grant - Ada County	326,798	283,500	202,500	202,500
Mobile Equipment (TMA Grant)	717,283	521,000	559,000	559,000
ACHD Local Support	250,000	275,000	275,000	250,000
Misc Revenue	34,786	30,000	30,000	30,000
Depreciation		675,000	700,000	700,000
<b>Enterprise Fund (Commuteride)</b>	<b>2,438,316</b>	<b>2,934,500</b>	<b>2,951,500</b>	<b>3,051,500</b>
<b>Total District Revenue</b>	<b>107,635,838</b>	<b>113,058,700</b>	<b>117,859,550</b>	<b>106,387,550</b>

Table 5

## Summary Revenue

ACHD's revenue is summarized below.

	<b>FY2016</b>	<b>FY2017</b>	<b>FY2018</b>	<b>FY2019</b>
	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>
<b>Revenues</b>				
Property Taxes	33,878,169	34,795,000	37,025,000	37,025,000
State Highway Users Fund	23,200,946	22,400,000	22,940,000	23,476,000
House Bill 312	6,115,939	6,400,000	6,560,000	6,724,000
Ada County Registration Fees	9,561,896	9,500,000	9,600,000	9,700,000
Impact Fees	19,990,459	17,802,000	15,775,000	15,575,000
Federal & State Grants	2,073,415	4,434,450	6,604,500	1,768,700
Cost Sharing Payments	706,135	545,000	600,000	600,000
Cost Sharing Payments- Jobs	1,205,792	1,361,400	2,420,000	200,000
State Sales Tax	1,779,669	1,700,000	1,750,000	1,800,000
Fees and Services	2,228,546	4,527,000	2,150,000	2,192,000
Other	2,356,556	1,870,000	1,012,000	1,135,000
<b>Subtotal</b>	<b>103,097,522</b>	<b>105,334,850</b>	<b>106,436,500</b>	<b>100,195,700</b>
Commuteride	2,438,316	2,700,000	2,951,500	3,051,500
Carryover/Other Funds		4,744,400		
Priority Corridor Reservation			4,630,450	3,140,350
Rescheduled Projects		2,333,500	3,841,100	
<b>Total Revenue</b>	<b>105,535,838</b>	<b>115,112,750</b>	<b>117,859,550</b>	<b>106,387,550</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 located in the Capital section.

### **Economic Issues**

The FY2018 budget was based on the general economic assumption that Ada County would experience minimal 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  
Engineering Division

## **Budget Highlights**

The Operational budget is 1.5 percent less than prior fiscal year. This decrease is largely related to the completion of a Fleet Services plan to assure we have all appropriate equipment for the entire district. There should be a more level annual amount spent on replacement vehicles, rather than the large amounts we have seen in the past few years.

## 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 (\$19M), 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 with the exception of 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**

	FY 2016		FY 2017		FY 2018		FY 2019	
	Actual	% of Total Budget	Budget	% of Total Budget	Budget	Total Budget	Budget	Total Budget
<b>Operational</b>								
Labor	26,585,909	29%	28,438,400	26%	30,524,000	26%	32,046,500	30%
Operational	21,413,555	23%	26,857,250	25%	23,677,150	20%	22,524,450	21%
Capital	42,195,491	45%	50,634,500	47%	60,706,900	52%	48,765,100	46%
Commuteride	2,876,693	3%	2,700,000	2%	2,951,500	2%	3,051,500	3%
<b>Total Budget</b>	<b>93,071,648</b>		<b>108,630,150</b>		<b>117,859,550</b>		<b>106,387,550</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 of 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 a sufficient explanation 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.

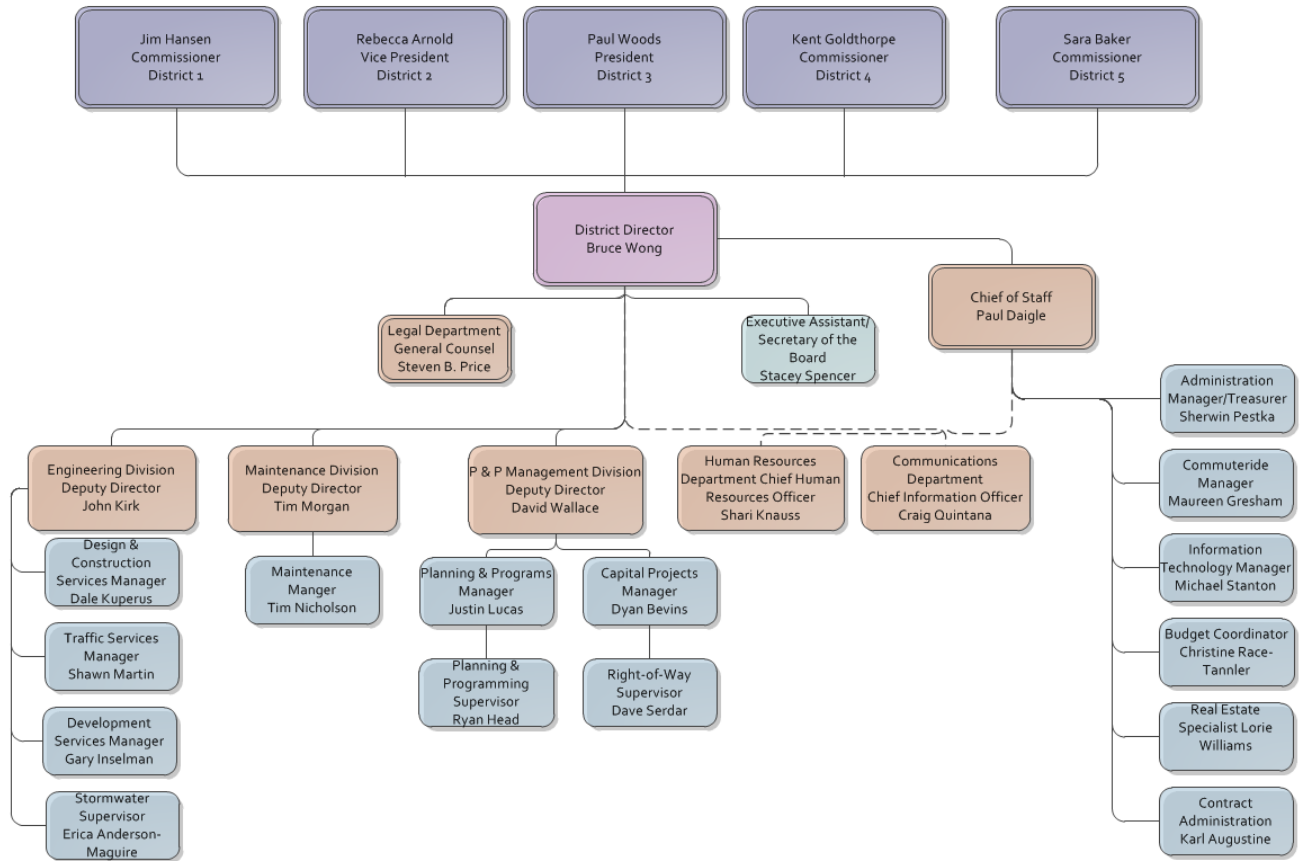


Figure 6

## 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 2016</b>	<b>FY 2017</b>	<b>FY 2018</b>	<b>FY 2019</b>
<b>Administration</b>	<b>54</b>	<b>53</b>	<b>53</b>	<b>53</b>
1075 Director	3	2	2	2
1150 Administration	28	28	28	28
1160 Legal	4	4	4	4
1200 Human Resources	6	6	6	6
1400 Communications	5	5	5	5
7000 Commuteride	8	8	8	8
<b>Planning &amp; Projects</b>	<b>31</b>	<b>31</b>	<b>31</b>	<b>31</b>
1170 Administration	2	2	2	2
1180 Planning	8	8	8	8
1195 Capital Projects	14	14	14	14
5320 Right-of-Way	7	7	7	7
<b>Maintenance</b>	<b>129</b>	<b>131</b>	<b>132</b>	<b>132</b>
4300 Administration	6	8	9	9
4350 Equipment Services	11	11	11	11
4351 Adams	54	54	54	54
4352 Cloverdale	58	58	58	58
<b>Engineering</b>	<b>110.5</b>	<b>113.5</b>	<b>121.5</b>	<b>121.5</b>
2310 Design Services	14	14	14	14
2312 Stormwater	7	7	8	8
2315 Construction Services	15	15	16	16
3341 Traffic Operations	29	29	34	34
3342 Traffic Engineering	18.5	18.5	18.5	18.5
5345 Development Review	27	30	31	31
<b>Total Staff Positions</b>	<b>324.5</b>	<b>328.5</b>	<b>337.5</b>	<b>337.5</b>
1050 Commission	5	5	5	5
<b>Total for District</b>	<b>329.5</b>	<b>333.5</b>	<b>342.5</b>	<b>342.5</b>

Table 8

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

The Commission has authorized 342.5 FTE's positions for FY2018. This chart shows the FTE positions allocated by division.

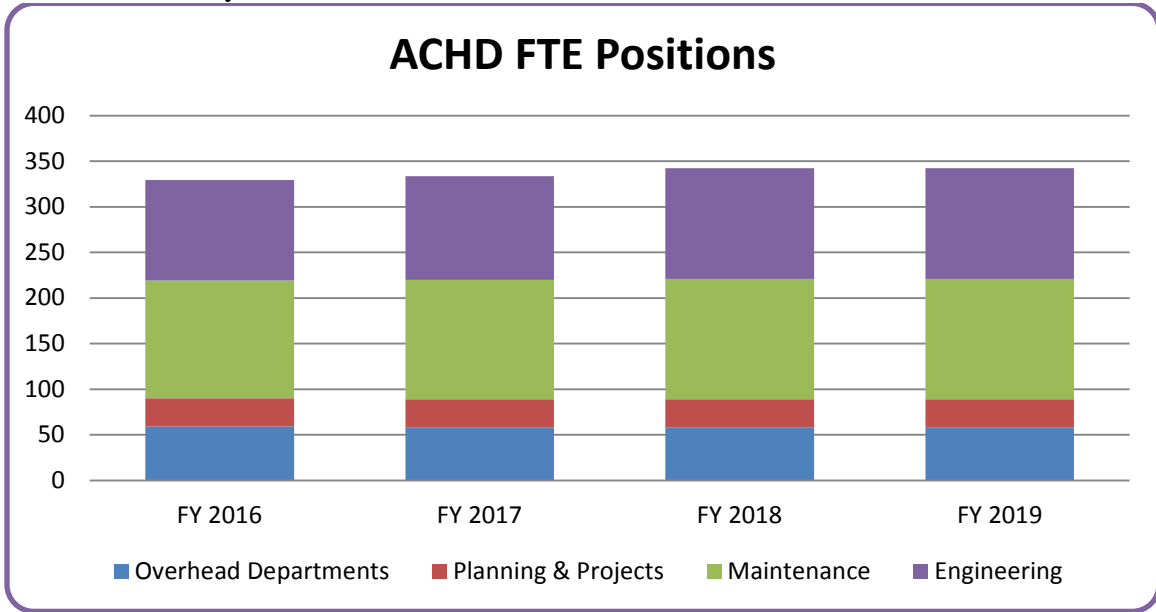


Chart 10

**Personnel Allocation Charts**

This chart provides the visual breakdown of the FTE positions by Division for FY2018.

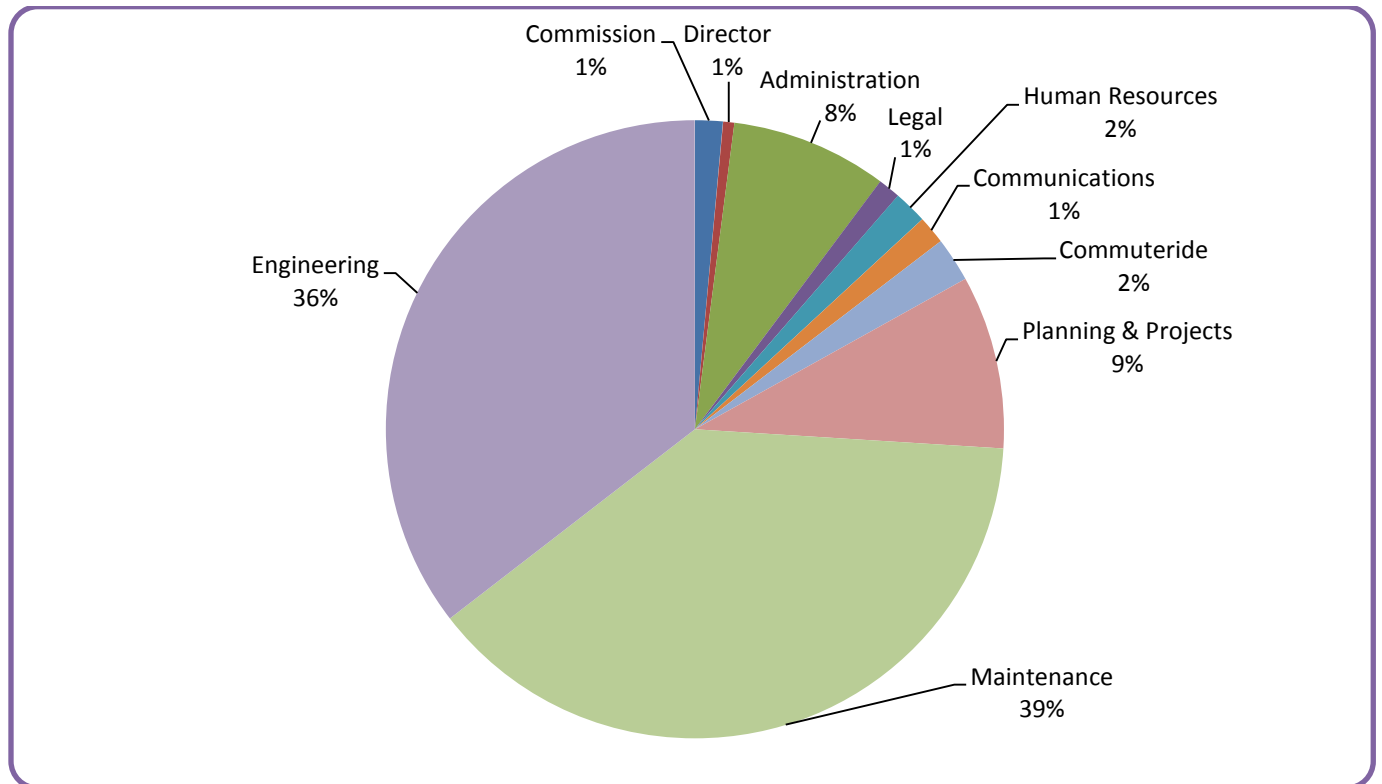


Chart 11

### **Human Resource Impacts**

Labor costs for FY2018 have increased 7 percent from FY2017 – 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 9 positions from FY2017.
- Temporary Staffing - Temporary expenses are slated to decrease slightly over FY2017. This is mostly due to 5 positions that were converted to FTE's, rather than temporaries, as hybrid positions working for both Maintenance and Traffic depending on the season and departmental needs.
- 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 insurance saw a 2.4 percent 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.

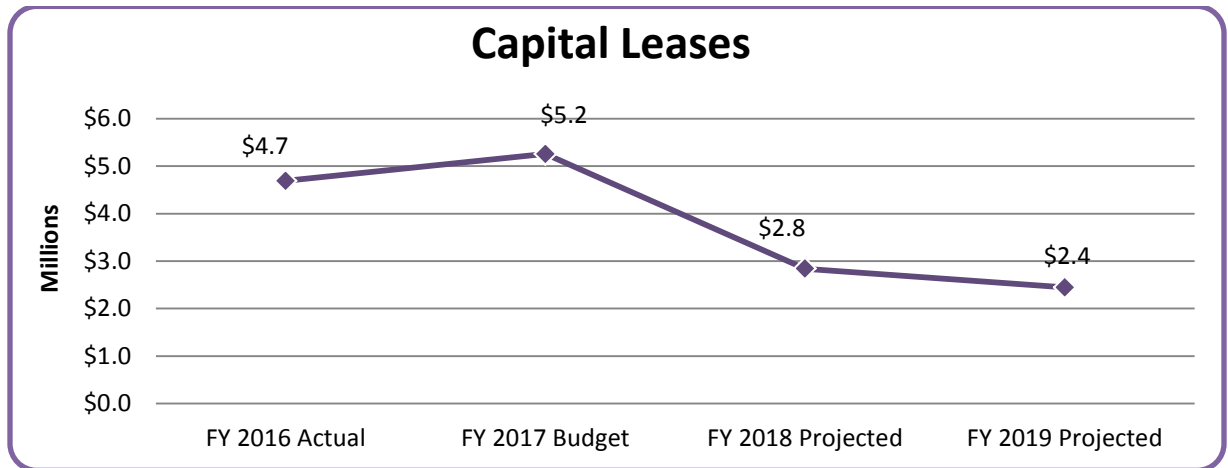


Chart 12

ACHD's equipment capital outlay is summarized below:

Equipment Capital Outlay	FY2016 Actual	FY2017 Budget	FY2018 Budget	FY2019 Budget
Buildings	\$ 169,318	\$ 990,000	\$ 160,000	\$ 95,000
Office Equipment	\$ 250,774	\$ 469,800	\$ 420,800	\$ 295,500
Maintenance Equipment	\$ 508,793	\$ 581,000	\$ 333,000	\$ 1,573,000
Mobile Equipment	\$ 3,759,970	\$ 3,212,500	\$ 1,927,000	\$ 483,000
<b>Total Capital Outlay</b>	<b>\$ 4,688,855</b>	<b>\$ 5,253,300</b>	<b>\$ 2,840,800</b>	<b>\$ 2,446,500</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 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 Engineering.

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

Maintenance handles the maintenance of the roadway system.

The Engineering division includes all engineering, development, and traffic services.

Commission, Director, Administration, 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 in their respective budget sections below.

## Budget Distribution by Divisions

Division	FY2016	FY2017	FY2018		FY2019	
Department	Actual	Budget	Budget	% Inc / Dec	Budget	% Inc / Dec
Commission	\$ 220,454	\$ 236,100	\$ 242,200	2.5%	\$ 258,800	6.4%
Director	\$ 641,487	\$ 653,300	\$ 672,900	2.9%	\$ 686,000	1.9%
Administration	\$ 4,550,111	\$ 5,526,700	\$ 5,798,600	4.7%	\$ 5,603,600	-3.5%
Legal	\$ 1,035,347	\$ 934,000	\$ 948,800	1.6%	\$ 976,200	2.8%
Human Resource	\$ 827,688	\$ 934,050	\$ 985,200	5.2%	\$ 1,020,800	3.5%
Communications	\$ 693,252	\$ 692,100	\$ 719,700	3.8%	\$ 707,000	-1.8%
Commuteride	\$ 2,876,693	\$ 2,700,000	\$ 2,951,500	8.5%	\$ 3,051,500	3.3%
<b>Subtotal</b>	<b>10,845,031</b>	<b>11,676,250</b>	<b>12,318,900</b>	<b>5.2%</b>	<b>12,303,900</b>	<b>-0.1%</b>
<b>Planning &amp; Project Management</b>						
P & P Admin	227,991	241,700	259,100	6.7%	271,500	4.6%
Planning	1,010,782	1,128,050	1,199,950	6.0%	1,384,650	13.3%
Projects	1,374,777	1,429,950	1,306,550	-9.4%	1,373,050	4.8%
Right-of-Way	568,747	625,800	669,800	6.6%	701,200	4.5%
<b>Subtotal</b>	<b>3,182,297</b>	<b>3,425,500</b>	<b>3,435,400</b>	<b>0.3%</b>	<b>3,730,400</b>	<b>7.9%</b>
<b>Maintenance</b>						
Maint Mgmt	1,826,394	3,161,700	2,563,800	-23.3%	2,552,500	-0.4%
Equip Services	7,893,962	8,629,400	6,881,800	-25.4%	6,780,100	-1.5%
Adams	7,905,052	9,564,400	9,745,900	1.9%	10,177,800	4.2%
Cloverdale	7,169,780	8,596,200	8,300,200	-3.6%	7,566,100	-9.7%
<b>Subtotal</b>	<b>24,795,188</b>	<b>29,951,700</b>	<b>27,491,700</b>	<b>-8.9%</b>	<b>27,076,500</b>	<b>-1.5%</b>
<b>Engineering</b>						
Design	1,346,836	1,629,000	1,710,650	4.8%	1,793,450	4.6%
Stormwater	967,108	995,700	1,121,800	11.2%	1,158,400	3.2%
Construction	1,303,474	1,392,100	1,542,200	9.7%	1,602,100	3.7%
Traffic Ops	3,973,298	4,111,100	4,453,100	7.7%	4,590,000	3.0%
Traffic Eng	1,999,510	2,363,900	2,133,950	-10.8%	2,278,850	6.4%
Dev Review	2,463,414	2,450,400	2,944,950	16.8%	3,088,850	4.7%
<b>Subtotal</b>	<b>12,053,640</b>	<b>12,942,200</b>	<b>13,906,650</b>	<b>6.9%</b>	<b>14,511,650</b>	<b>4.2%</b>
<b>Operational Subtotal</b>	<b>50,876,157</b>	<b>57,995,650</b>	<b>57,152,650</b>	<b>-1.5%</b>	<b>57,622,450</b>	<b>0.8%</b>
<b>Capital Project Subtotal</b>	<b>42,195,491</b>	<b>50,634,500</b>	<b>60,706,900</b>	<b>16.6%</b>	<b>48,765,100</b>	<b>-24.5%</b>
<b>Total Budget</b>	<b>\$ 93,071,648</b>	<b>\$ 108,630,150</b>	<b>\$ 117,859,550</b>	<b>7.8%</b>	<b>\$ 106,387,550</b>	<b>-10.8%</b>

Table 10