

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.

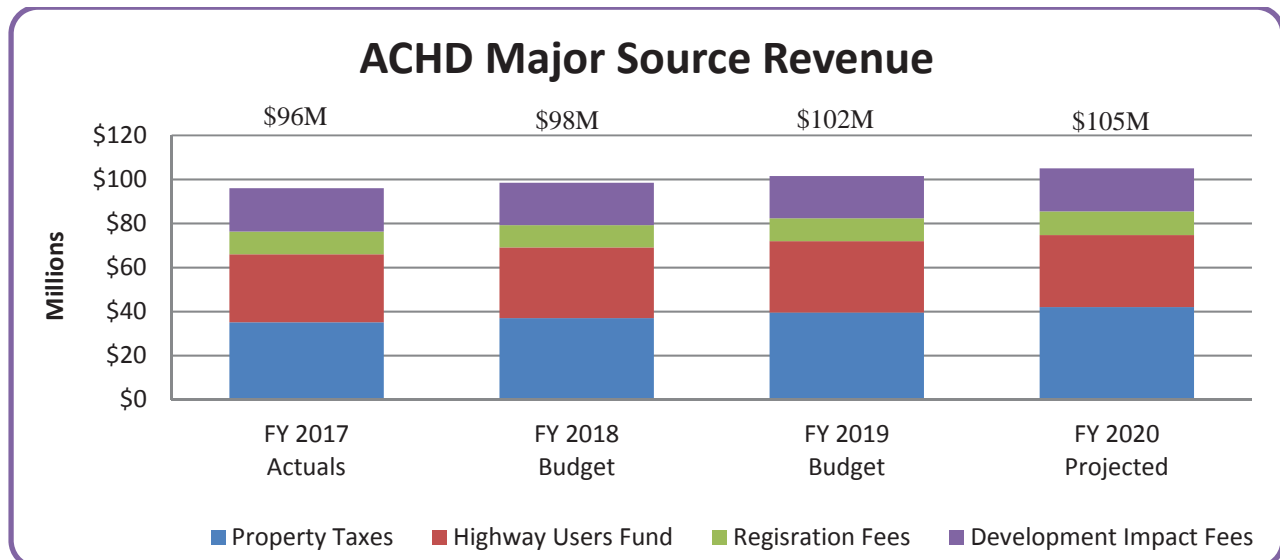


Chart 4

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
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	0.000923800	\$1,243,407,355	\$39,774,398,821	\$117,859,550
2019	\$ 39,273,000	0.000861981	\$1,280,500,730	\$45,561,351,698	\$129,951,200

Table 4

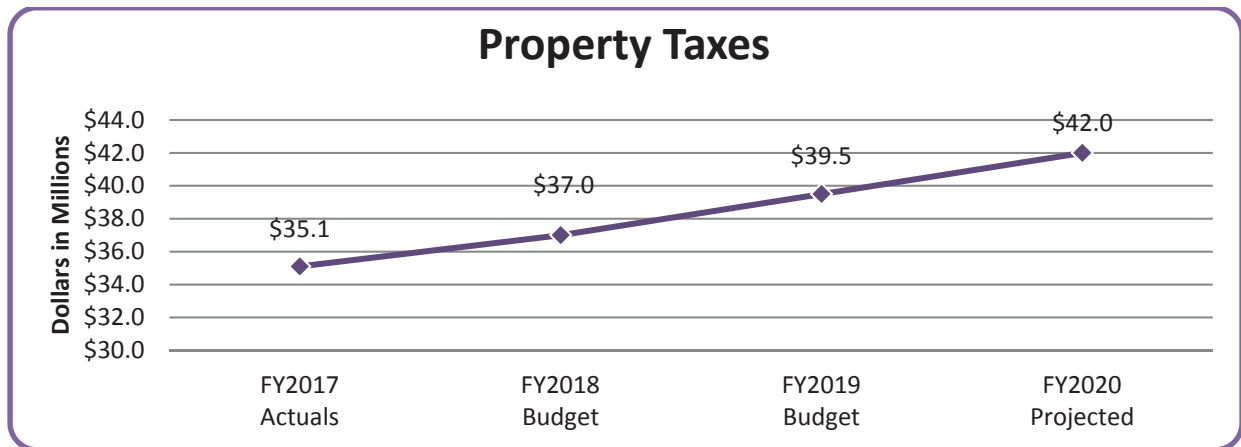


Chart 5

Highway User’s Fund

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

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

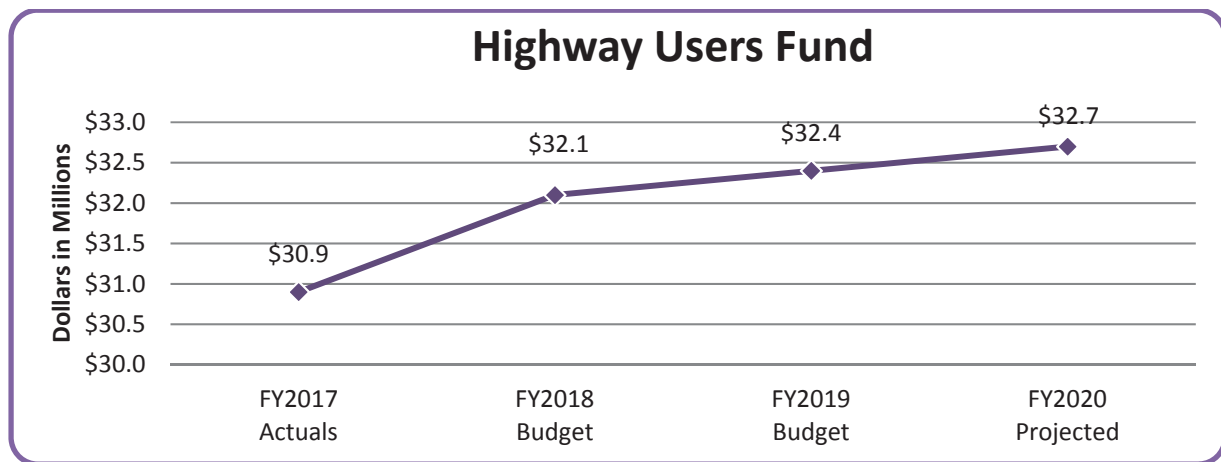


Chart 6

Ada County Vehicle Registration Fees

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

We anticipate an increase for our projection for FY2019, as individuals are purchasing newer, more fuel-efficient vehicles. As the economy continues to improve, we anticipate another small increase for FY2020.

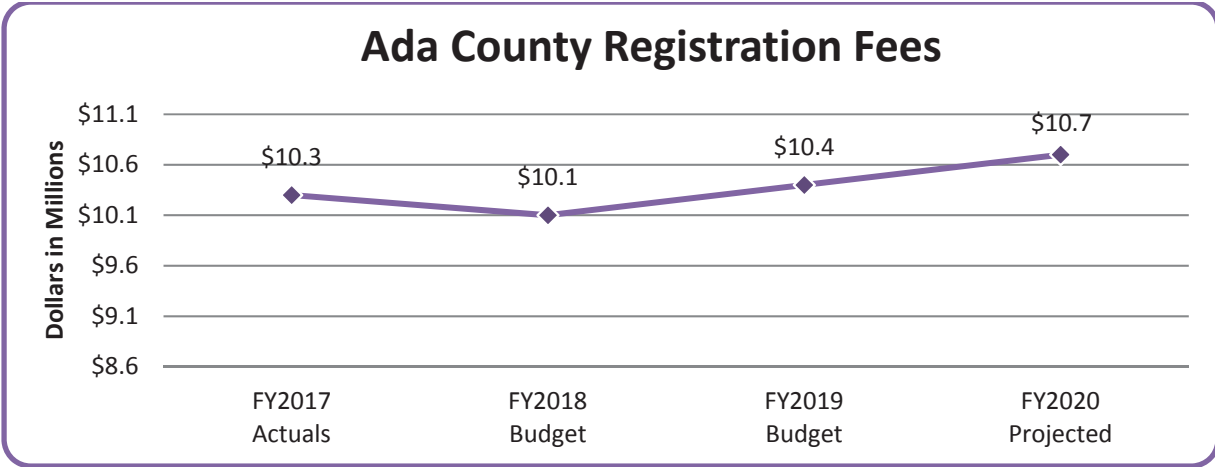


Chart 7

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.

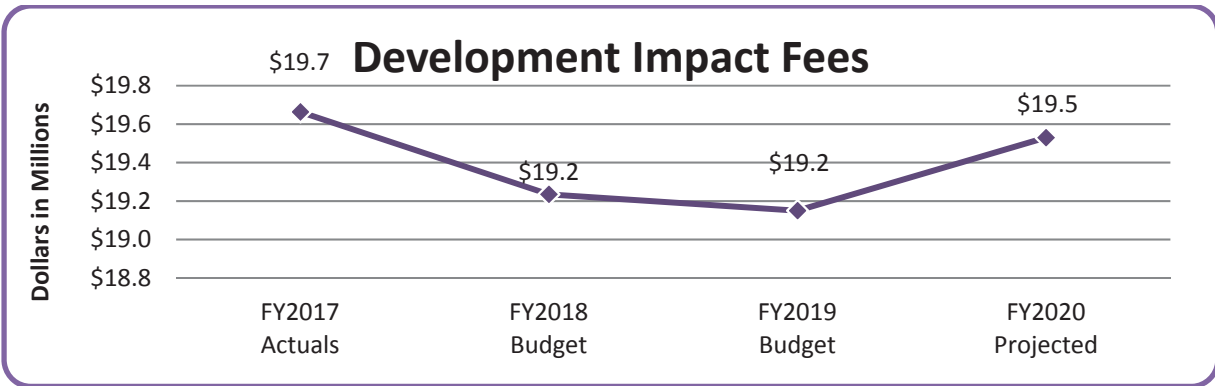


Chart 8

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.

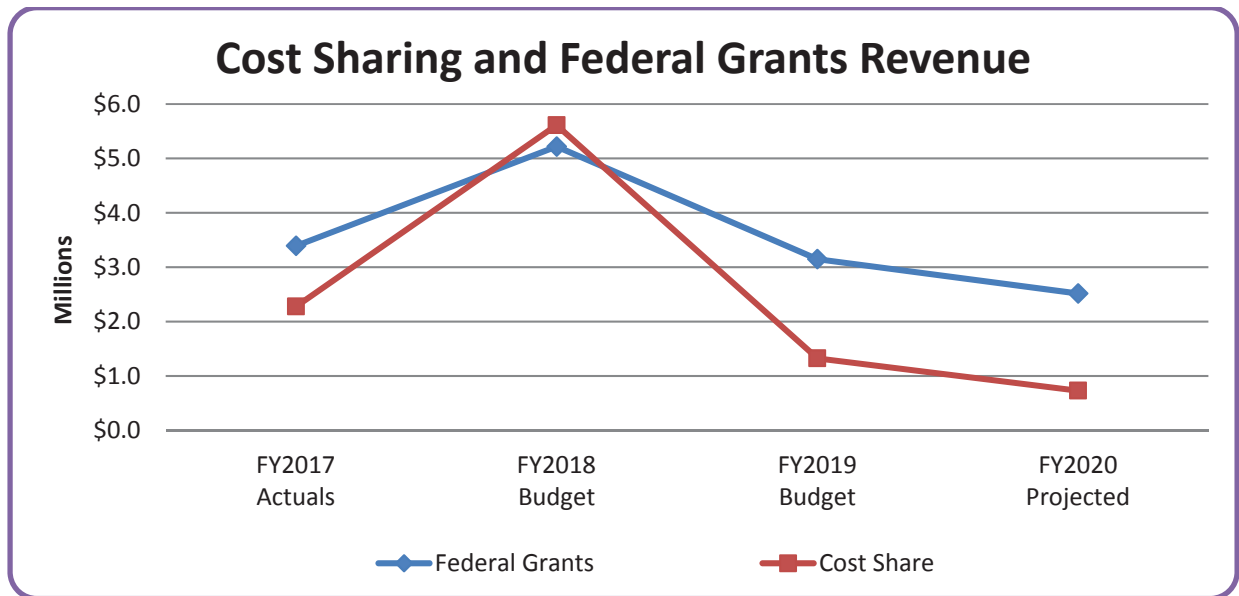


Chart 9

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 FY2019 at \$129.9 million including Cash Reserves (\$7.2M), Priority Corridor Reservation (\$2.3M) and Rescheduled Projects (\$3.9M). 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 \$2.5M related to the allowable 3% increase and New Construction Roll that the Commission elected to take.
- Highway Users Fund shows a slight increase over FY2018 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 – FY2019 impact fee collections are projected to remain steady from the adjusted FY2018 budget.

The following charts and graphs provide more detailed information on ACHD's revenues.

ACHD Revenue Sources (General and Enterprise Fund)

ADA COUNTY HIGHWAY DISTRICT				
Revenue Projections				
	2017	2018	2019	2020
Account Description	Actuals	Budget	Budget	Budget
PROPERTY TAXES	35,123,562	37,025,000	39,560,000	42,030,000
PENALTIES & INTEREST	336,963	175,000	200,000	202,000
HIGHWAY USERS FUND	23,529,603	23,940,000	24,200,000	24,400,000
HOUSE BILL 312	7,377,097	8,160,000	8,200,000	8,300,000
AG TAX REPLACEMENT	13,554	14,000	14,000	14,000
STATE SALES TAX	1,920,892	1,950,000	2,010,000	2,070,000
FOREST RESERVE	400	4,000	3,000	4,000
REGISTRATION FEES	10,301,264	10,100,000	10,400,000	10,700,000
Taxes	78,603,335	81,368,000	84,587,000	87,720,000
RENTAL PROPERTY	115,048	80,000	80,000	80,000
STREET NAME SIGNS	223,950	275,000	227,000	229,000
LICENSE AGREEMENTS	86,019	165,100	200,000	225,000
PLAT REVIEW FEES	126,750	157,300	200,000	206,000
STREET VACATION FEES	2,410,400	406,000	100,000	100,000
ZONE INSPECTION FEES	833,644	892,000	1,000,000	1,030,000
SUB INSPECTION/TESTING FEES	668,927	618,000	637,000	656,000
STREET PLAN & PROFILE	161,311	175,600	225,000	232,000
Services & Fees	4,626,049	2,769,000	2,669,000	2,758,000
INTEREST	127,440	300,000	300,000	300,000
SERVICE REIMBURSEMENT	74,858	50,000	50,000	50,000
MISCELLANEOUS	237,832	550,000	100,000	102,000
EQUIPMENT DISP.	316,835	300,000	468,000	458,000
PROPERTY DISP.	827,726	1,470,000	400,000	331,100
Miscellaneous	1,584,691	2,670,000	1,318,000	1,241,100
IMPACT FEES	19,507,553	19,050,000	19,000,000	19,380,000
EXTROADINARY IF	155,742	185,000	150,000	150,000
Impact Fees	19,663,295	19,235,000	19,150,000	19,530,000
Subtotal	104,477,370	106,042,000	107,724,000	111,249,100
COST SHARE PAYMENTS - Annual	549,447	600,000	600,000	600,000
COST SHARE PAYMENTS - JOBs	1,727,701	5,012,800	724,500	130,600
FEDERAL GRANTS	3,393,499	5,219,000	3,149,300	2,517,000
Carryover Funds			958,000	
Future Facilities Reservation			410,000	
Rescheduled Projects		3,841,100	3,911,000	
Priority Corridor Reservation		4,630,450	2,300,000	-
Cash Reserves			7,196,900	
Encumbrances		3,122,000		
Subtotal	5,670,647	22,425,350	19,249,700	3,247,600
General Fund Total Revenue Available	110,148,017	128,467,350	126,973,700	114,496,700
Enterprise Fund (Commuteride)				
Gain/Loss on Sale of Vans	27,273	28,000	50,000	50,000
Vanpool Fares	980,002	995,000	1,150,000	1,150,000
FHWA Grant - Ada County	336,794	202,500	303,500	303,500
Mobile Equipment (TMA Grant)	403,334	559,000	494,000	494,000
ACHD Local Support	275,000	280,000	250,000	250,000
Misc Revenue	23,538	18,000	30,000	30,000
Depreciation		700,000	700,000	700,000
Enterprise Fund (Commuteride)	2,045,941	2,782,500	2,977,500	2,977,500
Total District Revenue	112,193,958	131,249,850	129,951,200	117,474,200

^A Jefferson Street Vacation revenue received in FY17
^B Bogus Basin Maintenance Federal Aid in FY18

Table 5

Summary Revenue

ACHD's revenue is summarized below.

	FY2017	FY2018	FY2019	FY2020
	Actual	Budget	Budget	Budget
Revenues				
Property Taxes	35,123,562	37,025,000	39,560,000	42,030,000
State Highway Users Fund	23,529,603	23,940,000	24,200,000	24,400,000
House Bill 312	7,377,097	8,160,000	8,200,000	8,300,000
Ada County Registration Fees	10,301,264	10,100,000	10,400,000	10,700,000
Impact Fees	19,663,295	19,235,000	19,150,000	19,530,000
Federal & State Grants	3,393,499	5,219,000	3,149,300	2,517,000
Cost Sharing Payments	549,447	600,000	600,000	600,000
Cost Sharing Payments- Jobs	1,727,701	5,012,800	724,500	130,600
State Sales Tax	1,920,892	1,950,000	2,010,000	2,070,000
Fees and Services	4,626,049	2,769,000	2,669,000	2,758,000
Other	1,935,608	2,863,000	1,535,000	1,461,100
Subtotal	110,148,017	116,873,800	112,197,800	114,496,700
Commuteride	2,045,941	2,782,500	2,977,500	2,977,500
Carryover Funds/Cash Reserves Utilization		3,122,000	958,000	
Future Facilities Reservation			410,000	
Priority Corridor Reservation		4,630,450	2,300,000	
Cash Reserves			7,196,900	
Rescheduled Projects		3,841,100	3,911,000	
Total Revenue	112,193,958	131,249,850	129,951,200	117,474,200

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 FY2019 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
Engineering Division

Budget Highlights

The Operational budget is 3.8 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 (\$20M), 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

Budget Distribution by Category								
	FY 2017		FY 2018		FY 2019		FY 2020	
	Actual	% of Total Budget	Budget	% of Total Budget	Budget	Total Budget	Budget	Total Budget
Operational								
Labor	28,207,446	28%	30,242,400	23%	32,835,000	25%	35,580,900	30%
Operational	23,204,380	23%	25,926,750	20%	25,565,200	20%	24,262,000	21%
Capital	46,794,052	46%	71,369,000	55%	68,573,500	53%	54,653,800	47%
Commuteride	2,700,000	3%	2,951,500	2%	2,977,500	2%	2,977,500	3%
Total Budget	100,905,878		130,489,650		129,951,200		117,474,200	

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.

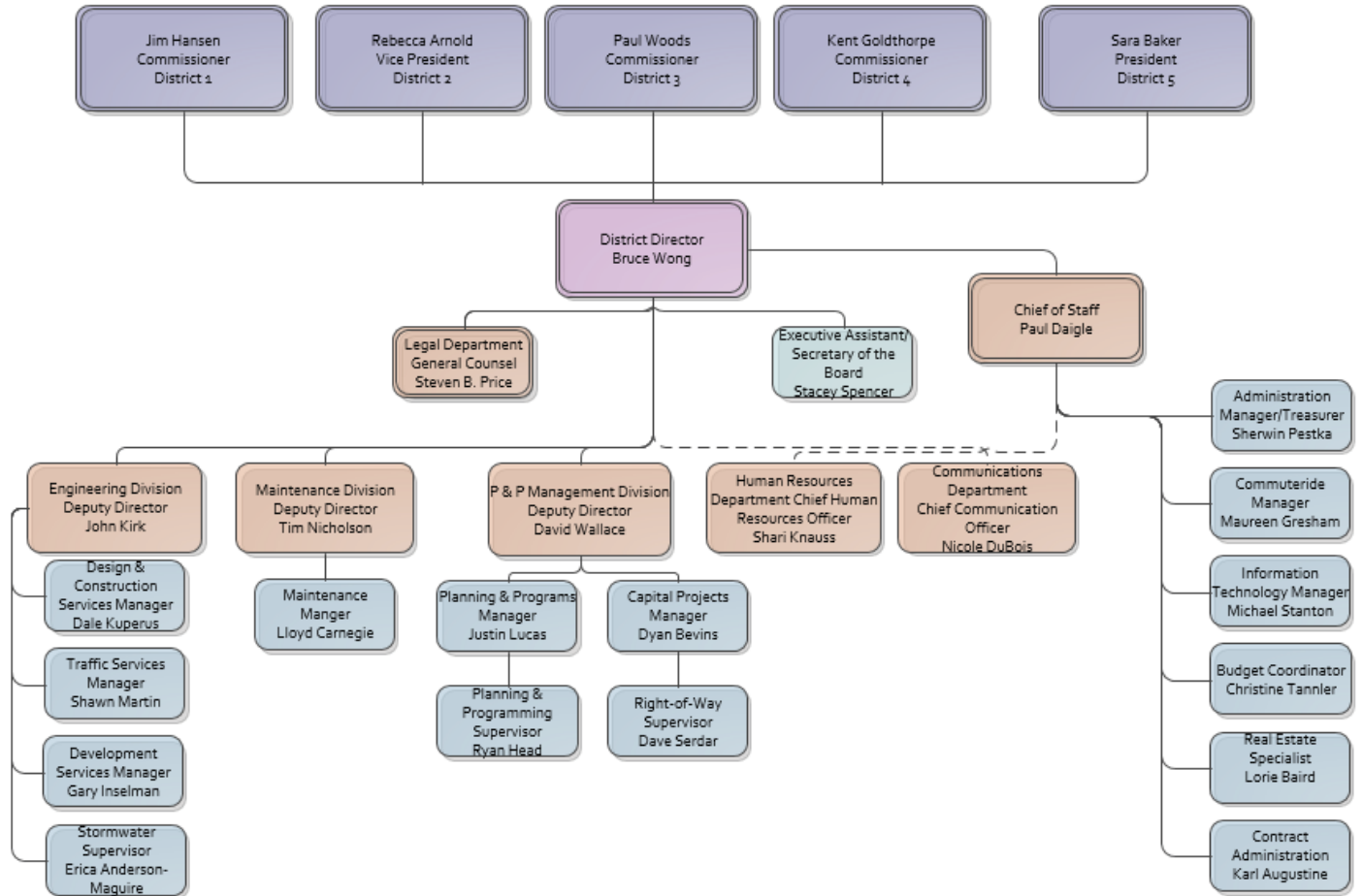


Figure 6

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.

ACHD Staffing Status					
Budget					
Division		FY 2017	FY 2018	FY 2019	FY 2020
Administration		53	53	56	59
1075 Director		2	2	2	2
1150 Administration		28	28	14	14
1155 Information Technology				16	18
1160 Legal		4	4	4	4
1200 Human Resources		6	6	6	6
1400 Communications		5	5	6	7
7000 Commuteride		8	8	8	8
Planning & Projects		31	31	33	34
1170 Administration		2	2	2	2
1180 Planning		8	8	8	8
1195 Capital Projects		14	14	15	15
5320 Right-of-Way		7	7	8	9
Maintenance		131	132	138	142
4300 Administration		8	9	9	9
4350 Equipment Services		11	11	11	12
4351 Adams		54	54	57	59
4352 Cloverdale		58	58	61	62
Engineering		113.5	124.5	128.5	130.5
2310 Design Services		14	14	14	14
2312 Stormwater		7	8	8	9
2315 Construction Services		15	16	19	19
3341 Traffic Operations		29	34	35	35
3342 Traffic Engineering		18.5	18.5	18.5	19.5
5345 Development Review		30	34	34	34
Total Staff Positions		328.5	340.5	355.5	365.5
1050 Commission		5	5	5	5
Total for District		333.5	345.5	360.5	370.5

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.

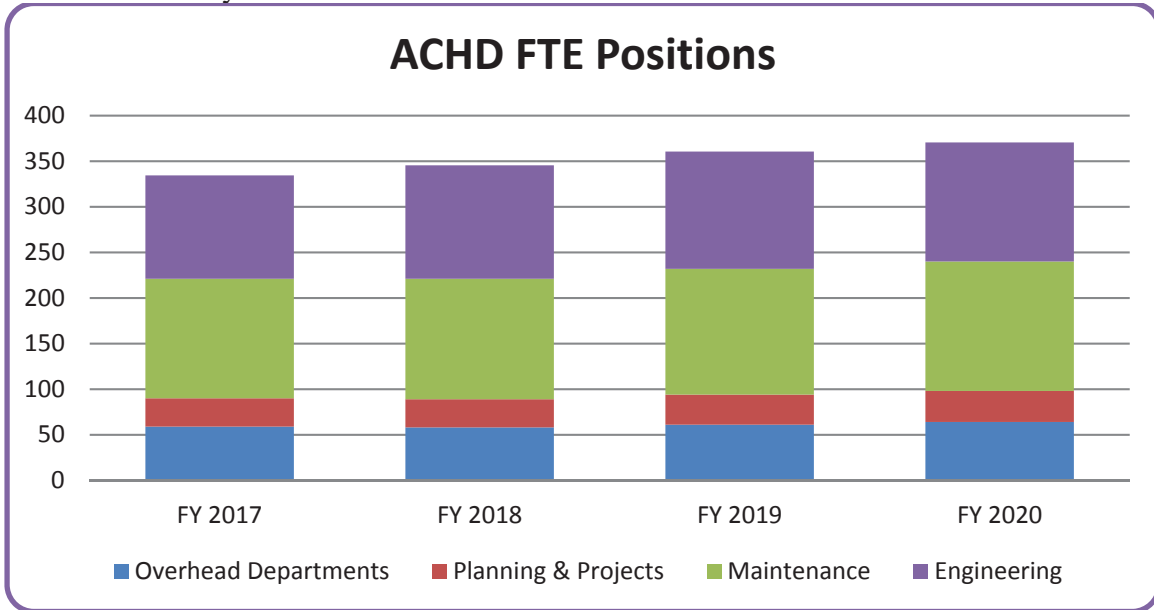


Chart 10

Personnel Allocation Charts

This chart provides the visual breakdown of the FTE positions by Division for FY2019.

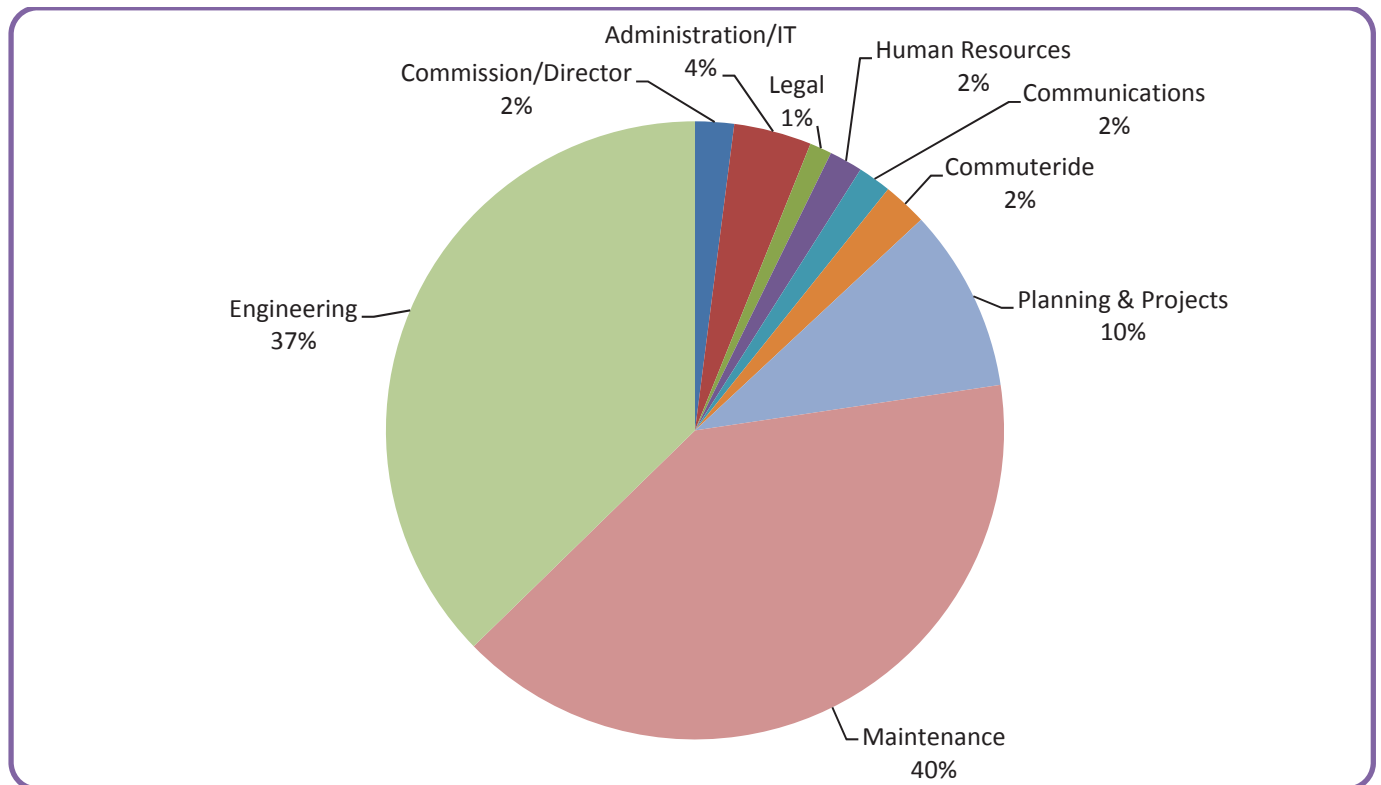


Chart 11

Human Resource Impacts

Labor costs for FY2018 have increased 9 percent from FY2017 – a total of 25 percent of the entire budget. Factors driving the personnel budget are listed below.

- Staffing Positions - The District has an increase of 15 positions from FY2017.
- 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.

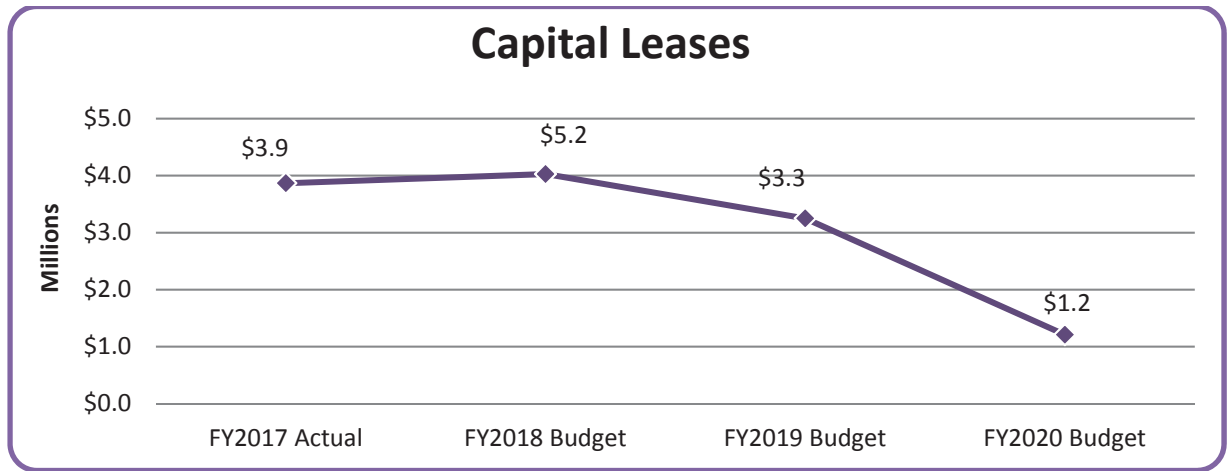


Chart 12

ACHD’s equipment capital outlay is summarized below:

Equipment Capital Outlay	FY2017 Actual	FY2018 Budget	FY2019 Budget	FY2020 Budget
Buildings	\$ 829,238	\$ 329,000	\$ 120,000	\$ 95,000
Office Equipment	\$ 202,810	\$ 914,750	\$ 546,000	\$ 24,000
Maintenance Equipment	\$ 374,393	\$ 391,000	\$ 342,300	\$ 153,000
Mobile Equipment	\$ 2,459,950	\$ 2,393,000	\$ 2,241,700	\$ 938,000
Total Capital Outlay	\$ 3,866,392	\$ 4,027,750	\$ 3,250,000	\$ 1,210,000

Table 9

Materials & Supplies

The District, specifically the Maintenance and Traffic departments, purchase inventory materials to maintain stock on hand for roadway repairs and signal upgrades/repairs. This 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, 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	2017	2018	2019		2020	
Department	Actual	Budget	Budget	% Inc / Dec	Budget	% Inc / Dec
Commission	\$ 235,536	\$ 242,200	\$ 248,000	2.3%	\$ 264,700	6.3%
Director	\$ 652,283	\$ 672,900	\$ 675,900	0.4%	\$ 689,900	2.0%
Administration	\$ 5,020,944	\$ 6,675,400	\$ 2,512,900	-165.6%	\$ 2,614,050	3.9%
Information Technology	\$ -	\$ -	\$ 3,995,800		\$ 3,990,900	
Legal	\$ 1,076,982	\$ 948,800	\$ 967,200	1.9%	\$ 1,000,700	3.3%
Human Resource	\$ 901,609	\$ 982,700	\$ 1,090,700	9.9%	\$ 1,127,750	3.3%
Communications	\$ 642,042	\$ 729,700	\$ 789,500	7.6%	\$ 923,800	14.5%
Commuteride	\$ 2,700,000	\$ 2,951,500	\$ 2,977,500	0.9%	\$ 2,977,500	0.0%
Subtotal	11,229,396	13,203,200	13,257,500	0.4%	13,589,300	2.4%
Planning & Project Management						
P & P Admin	241,071	259,100	266,800	2.9%	280,300	4.8%
Planning	996,889	1,278,350	1,143,900	-11.8%	1,285,300	11.0%
Projects	1,277,117	1,371,550	1,524,700	10.0%	1,605,100	5.0%
Right-of-Way	608,341	684,800	806,200	15.1%	890,000	9.4%
Subtotal	3,123,418	3,593,800	3,741,600	4.0%	4,060,700	7.9%
Maintenance						
Maint Mgmt	2,658,386	2,502,800	2,697,300	7.2%	2,690,800	-0.2%
Equip Services	6,864,751	7,504,800	8,072,700	7.0%	7,080,500	-14.0%
Adams	9,123,849	9,714,900	9,759,100	0.5%	10,087,800	3.3%
Cloverdale	8,381,474	8,418,200	8,635,700	2.5%	8,672,400	0.4%
Subtotal	27,028,459	28,140,700	29,164,800	3.5%	28,531,500	-2.2%
Engineering						
Design	1,555,625	1,710,650	1,714,500	0.2%	1,787,200	4.1%
Stormwater	936,852	1,121,800	1,261,800	11.1%	1,418,800	11.1%
Construction	1,385,245	1,533,000	1,842,400	16.8%	1,946,400	5.3%
Traffic Ops	4,112,630	4,618,100	4,887,100	5.5%	4,923,500	0.7%
Traffic Eng	2,277,552	2,181,450	2,301,100	5.2%	2,237,500	-2.8%
Dev Review	2,462,648	3,017,950	3,206,900	5.9%	3,325,500	3.6%
Subtotal	12,730,552	14,182,950	15,213,800	6.8%	15,638,900	2.7%
Operational Subtotal	54,111,826	59,120,650	61,377,700	3.7%	61,820,400	0.7%
Capital Project Subtotal	46,794,052	71,369,000	68,573,500	-4.1%	55,653,800	-23.2%
Total Budget	\$ 100,905,878	\$ 130,489,650	\$ 129,951,200	-0.4%	\$ 117,474,200	-10.6%

Table 10