

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). Expenditures are divided into two parts: Operational Budget (which includes Personnel) and Capital Project Budget. The Operational budget is for day-to-day programs and services. The Capital Project Budget is for ACHD's infrastructure system. More detailed information is located in the Capital Projects section.

The Commission strives to budget less than 50% of the total budget on operational expenditures. As infrastructure ages and roadway maintenance costs increase, it is becoming more difficult to maintain the desired split. FY 2011's budget reflects the Commissioners goal in making maintenance of existing infrastructure a priority, hence the increase in the Operational budget and decrease in the Capital Projects budget.

Economic Issues

The FY 2011 budget was based on the general economic assumption that Ada County would experience zero growth. Idaho's economic forecast is "expected to begin moving forward in 2011, but the recovery will be modest". This dismal forecast caused ACHD to trim expenditures and focus on doing more services in-house rather than outsourcing. Managers analyzed their historical budgets finding areas to trim their budgets in order to fund capital projects.

Adjustments

Deputies and managers review the budget monthly and request adjustments. These requests for adjustments are compiled, reviewed, and prioritized for management review and funded accordingly as revenues permit. Requests that are not funded are reviewed quarterly for inclusion when funding allows. The Executive Team reviews the budget monthly and adjustments are presented to the Commission on a quarterly basis 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, construction inspection, and administration operations. Specific line items are tracked as inventory and/or fixed asset, 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
Legal
Human Resources
Communications
Planning & Projects
Operations
Technical

Budget Highlights

The Operational budget is approximately 6% higher than last fiscal year. Decreased or static revenues, higher costs for personnel fringe benefits, materials, supplies, and the task of maintaining our current level of services proved daunting when we prepared this budget. In order to balance the budget:

- Staff continues to hold 10 positions unfilled for FY 2011
- Studies were deferred to later years and/or are being completed in-house
- All non-essential travel & training were eliminated
- Reduction in agency support for Commuteride and outside agencies
- Consultant contracts were minimized
- Deferred equipment purchases from FY 2010; added to FY 2011 budget

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 and related expenses
- Buildings & Grounds – contains all expenses related to maintaining our facilities
- Insurances & Bonds – District required insurances
- Equipment – all capital assets with the exception of infrastructure. Infrastructures are classified as Capital Projects.
- Materials & Supplies – includes all materials and supplies that is 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

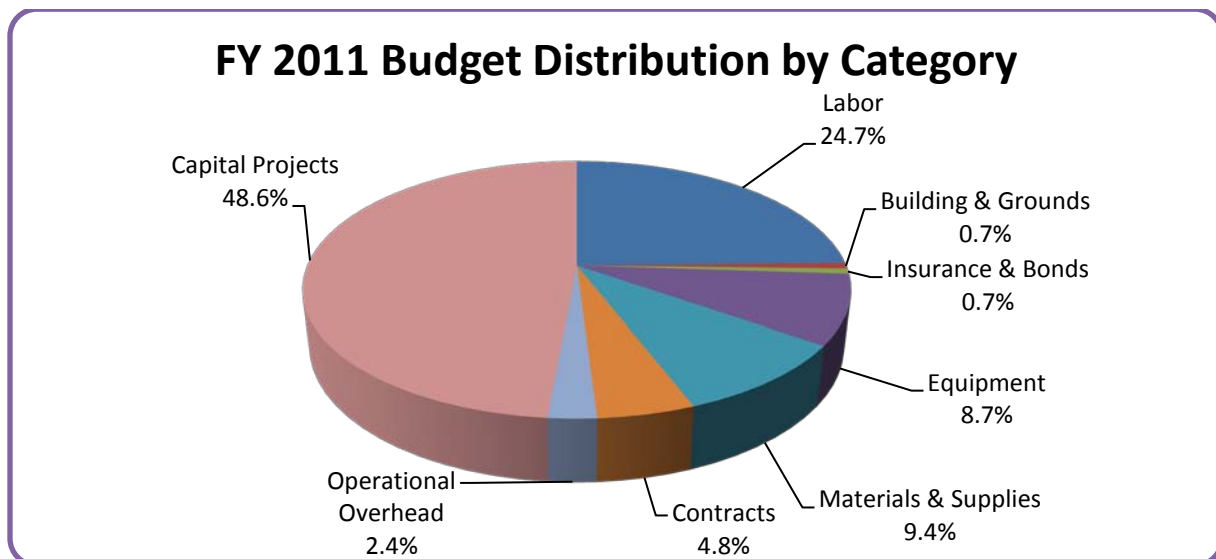


Chart 11

Budget Distribution by Category

Budget Distribution		FY 2008	FY 2009	% Inc /	FY 2010	% Inc /	FY 2011	% Inc /	FY 2012	% Inc /
By Category		Actual	Actual	Dec	Budget	Dec	Budget	Dec	Projected	Dec
1	Labor	\$19,611,133	\$18,664,004	-4.8%	\$19,480,000	4.4%	\$20,708,900	6.3%	\$21,394,650	3.3%
2	Operational	19,852,745	16,815,033	-15.3%	21,820,000	29.8%	22,470,500	3.0%	20,123,450	-10.4%
3	Capital Project	35,018,348	33,158,287	-5.3%	37,400,000	12.8%	40,820,600	9.1%	36,479,900	-10.6%
4	Total Budget	\$74,482,226	\$68,637,324	-7.8%	\$78,700,000	14.7%	\$84,000,000	6.7%	\$77,998,000	-7.1%
5	Operational									
6	Labor	\$19,611,133	\$18,664,004	-4.8%	\$19,480,000	4.4%	\$20,708,900	6.3%	\$21,394,650	3.3%
7	Building and Grounds	531,454	624,358	17.5%	445,000	-28.7%	603,000	35.5%	547,000	-9.3%
8	Insurances & Bonds	597,646	627,567	5.0%	570,000	-9.2%	570,000	0.0%	574,000	0.7%
9	Equipment	6,437,930	4,617,110	-28.3%	6,771,400	46.7%	7,327,400	8.2%	5,887,950	-19.6%
10	Materials & Supplies	5,799,387	5,933,593	2.3%	7,823,350	31.8%	7,892,800	0.9%	6,570,000	-16.8%
11	Contracts	4,035,365	3,151,663	-21.9%	4,215,400	33.8%	4,072,900	-3.4%	4,352,700	6.9%
12	Op Overhead	750,063	584,224	-22.1%	523,750	-10.4%	541,260	3.3%	565,560	4.5%
13	Advertising	355,644	235,511	-33.8%	322,500	36.9%	380,000	17.8%	380,000	0.0%
14	Agency Support	523,058	450,030	-14.0%	450,700	0.1%	365,500	-18.9%	485,000	32.7%
15	Postage & Printing	137,956	99,821	-27.6%	161,900	62.2%	147,800	-8.7%	148,900	0.7%
16	Travel & Training	228,034	55,395	-75.7%	72,600	31.1%	84,000	15.7%	113,000	34.5%
17	Utilities	456,208	435,761	-4.5%	463,400	6.3%	485,840	4.8%	499,340	2.8%
18	Total Operational	\$39,463,878	\$35,479,037	-10.1%	\$41,300,000	16.4%	\$43,179,400	4.6%	\$41,518,100	-3.8%
19	Capital Projects									
21	Roadways	\$15,304,946	\$10,058,186	-34.3%	\$19,066,000	89.6%	\$13,704,500	-28.1%	\$14,851,600	8.4%
22	Concept Designs	562,099	556,044	-1.1%	100,000	-82.0%	66,000	0.0%	0	0.0%
23	Intersections	7,370,417	5,565,565	-24.5%	1,646,600	-70.4%	9,389,500	470.2%	7,755,800	-17.4%
24	Bridges	5,554,247	10,486,093	88.8%	6,662,500	-36.5%	2,200,000	-67.0%	915,000	-58.4%
25	Traffic	409,959	1,120,395	173.3%	800,000	-28.6%	1,268,000	58.5%	1,567,000	23.6%
26	Maintenance	3,147,393	3,008,190	-4.4%	3,696,000	22.9%	8,015,000	116.9%	5,942,000	-25.9%
27	Cooperative	153,722	766,064	398.3%	470,000	-38.6%	400,000	-14.9%	400,000	0.0%
28	Community	1,810,782	1,035,782	-42.8%	4,539,200	338.2%	4,447,900	-2.0%	4,448,500	0.0%
29	Miscellaneous	704,783	561,968	-20.3%	419,700	-25.3%	1,329,700	216.8%	600,000	-54.9%
31	Total Capital	\$35,018,348	\$33,158,287	-5.3%	\$37,400,000	12.8%	\$40,820,600	9.1%	\$36,479,900	-10.6%
35	Revenue				78,700,000		84,000,000		77,998,000	
	Variance				\$0		\$0		\$0	

Table 12

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, a lateral move of the FTE, or elimination of the position. Human Resources carefully manages 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 has a long commitment to continually improve its image to the community. We continue ongoing commitment to customer service by offering workshops and developing more opportunities for public feedback, thereby enhancing our “Committed to Service” standard.

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.

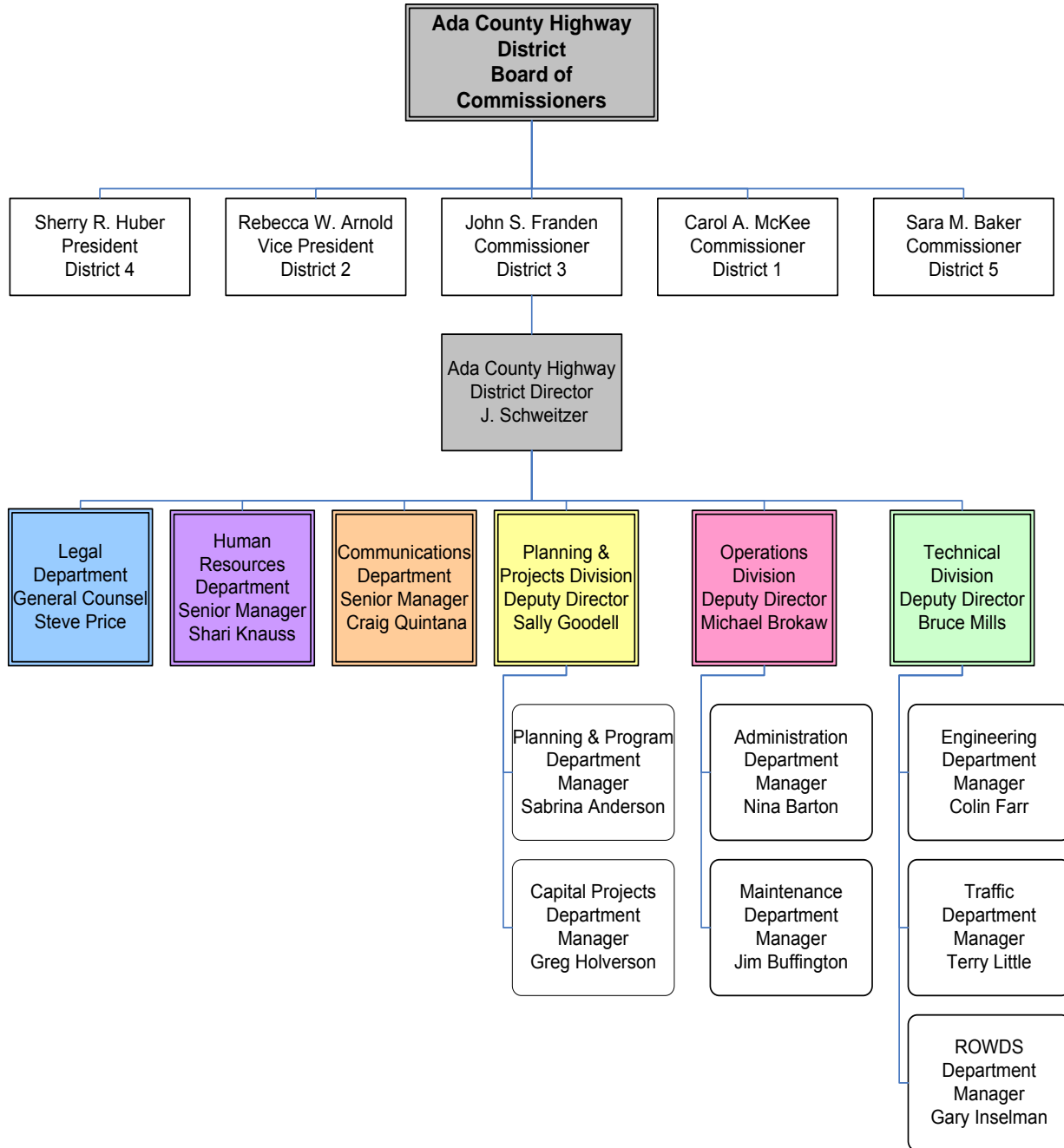


Figure 5

ACHD Staffing Status

The budgeted personnel positions for FY 2011 are shown here. Note: FTE positions may fluctuate throughout the year as workload needs vary.

Personnel Staffing Status	FY 2008	Add	FY 2009	Add	FY 2010	Add	FY 2011	Add	FY 2012
Departments / Divisions	Budget	(Delete)	Budget	(Delete)	Budget	(Delete)	Budget	(Delete)	Projected
1 Overhead Departments	22.0		22.0		22.0		22.0		22.0
Commission	5.0		5.0		5.0		5.0		5.0
Director	2.0		2.0		2.0		2.0		2.0
Legal	4.0		4.0		4.0		4.0		4.0
Human Resources	4.0		4.0		4.0		4.0		4.0
Communications	7.0		7.0		7.0		7.0		7.0
2 Planning & Projects	23.0		23.0		21.0		21.0		21.0
Administration	2.0		2.0		2.0		2.0		2.0
Planning	7.0		7.0		7.0	(1.0)	6.0		6.0
Programming	2.0		2.0		2.0		2.0		2.0
Capital Projects	12.0		12.0	(2.0)	10.0	1.0	11.0		11.0
3 Operations	151.0		151.0		147.0		147.0		147.0
Administration	21.0		21.0		21.0	(1.0)	20.0		20.0
Commuteride	7.0		7.0		7.0		7.0		7.0
Maintenance									
Maintenance Admin	15.0		15.0		15.0	3.0	18.0		18.0
Equipment Services	13.0		13.0	(1.0)	12.0		12.0		12.0
Adams	48.0		48.0	(2.0)	46.0	(2.0)	44.0		44.0
Cloverdale	47.0		47.0	(1.0)	46.0		46.0		46.0
4 Technical	104.0		104.0		100.0		100.0		100.0
Engineering									
Design	11.0		11.0		11.0	(1.0)	10.0		10.0
Stormwater	4.0	1.0	5.0		5.0	2.0	7.0		7.0
Construction	13.0	(1.0)	12.0	(1.0)	11.0	1.0	12.0		12.0
Traffic									
Traffic Operations	31.0		31.0	(2.0)	29.0		29.0		29.0
Traffic Engineering	18.0		18.0		18.0		18.0		18.0
Right-of-Way									
Right-of-Way	6.0		6.0		6.0		6.0		6.0
Planning Review	5.0		5.0	(1.0)	4.0		4.0		4.0
Development Review	16.0		16.0		16.0	(2.0)	14.0		14.0
5 TOTAL	300.0	0.0	300.0	(10.0)	290.0	0.0	290.0	0.0	290.0

Table 13

Full-Time Equivalent (FTE) Positions

The Commission has authorized 290 FTE's positions for FY 2011. This chart shows the FTE positions allocated by division.

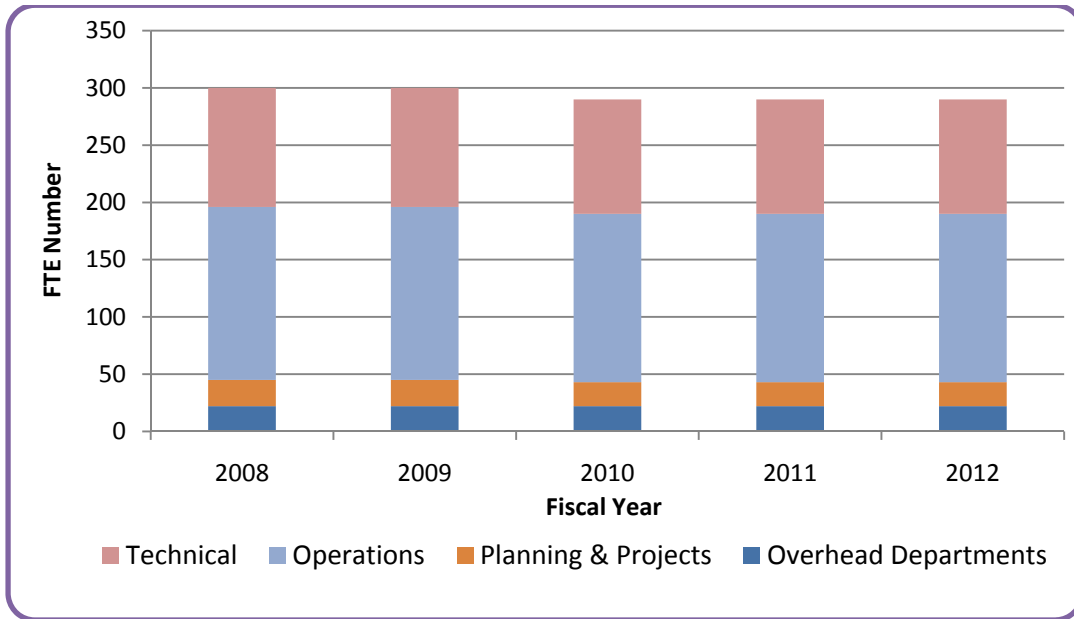


Chart 12

Personnel Allocation Charts

This chart provides the visual breakdown of the FTE positions by Division for FY 2011.

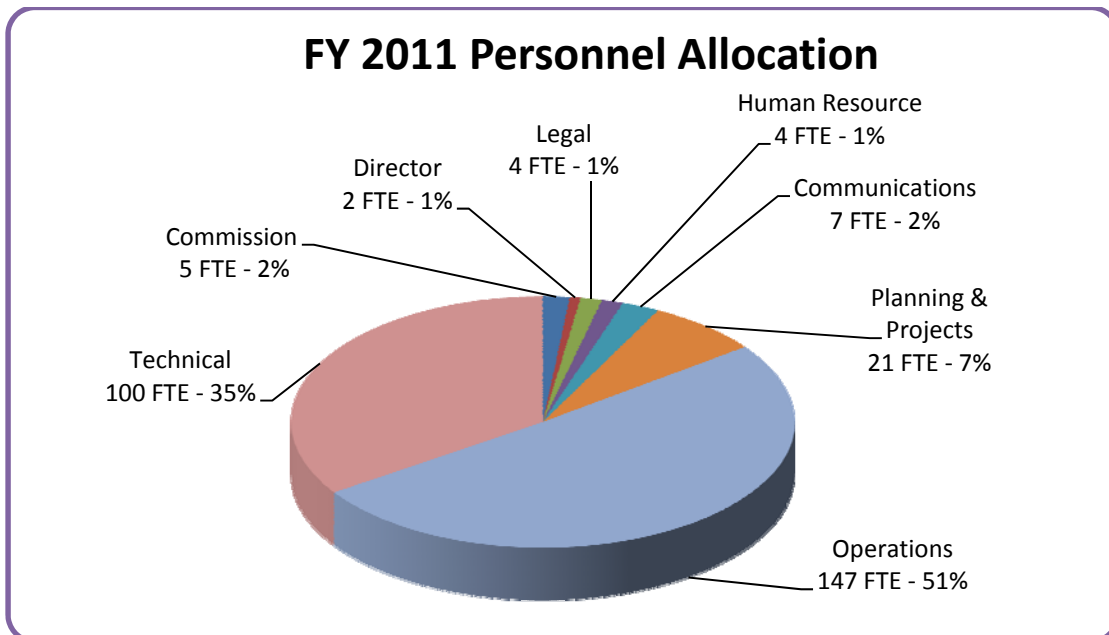


Chart 13

Labor Expenditure Detail

This table provides the historical, current and projected labor budgets in detail by Divisions.

Budget Category	Overhead Departments	Planning & Projects Division	Operations Division	Technical Division	Total	%
FY 2008 Actual						
Wages	\$ 1,209,357	\$ 1,187,638	\$ 6,027,728	\$ 4,808,502	\$ 13,233,225	67.5%
FICA	83,246	83,015	451,270	353,232	\$ 970,763	4.9%
Retirement	123,579	123,781	652,412	507,136	\$ 1,406,908	7.2%
Insurance	221,442	193,611	1,326,532	925,369	\$ 2,666,954	13.6%
Worker's Comp	2,856	3,620	215,343	64,538	\$ 286,357	1.4%
Unemployment			10,407		\$ 10,407	0.1%
Temporaries	18,989	17,165	246,812	342,678	\$ 625,644	3.2%
Overtime	9,234	8,205	278,284	115,151	\$ 410,874	2.1%
Total Labor	\$ 1,668,703	\$ 1,617,035	\$ 9,208,788	\$ 7,116,606	\$ 19,611,132	
	8.5%	8.2%	47.0%	36.3%		100.0%
FY 2009 Actual						
Wages	\$ 1,209,260	\$ 1,182,332	\$ 5,962,126	\$ 4,703,684	\$ 13,057,402	70.0%
FICA	82,872	85,583	446,607	345,947	\$ 961,009	5.1%
Retirement	123,303	122,824	639,413	493,597	\$ 1,379,137	7.4%
Insurance	187,505	162,280	1,132,128	803,039	\$ 2,284,952	12.2%
Worker's Comp	5,583	6,130	255,669	81,721	\$ 349,103	1.9%
Unemployment			17,988		\$ 17,988	0.1%
Temporaries	5,943		147,336	174,170	\$ 327,449	1.8%
Overtime	2,068	4,525	213,486	66,885	\$ 286,964	1.5%
Total Labor	\$ 1,616,534	\$ 1,563,674	\$ 8,814,753	\$ 6,669,043	\$ 18,664,004	
	8.7%	8.4%	47.2%	35.7%		100.0%
FY 2010 Budget						
Wages	\$ 1,234,400	\$ 1,202,500	\$ 5,939,400	\$ 4,658,200	\$ 13,034,500	66.9%
FICA	93,200	91,500	468,000	359,100	\$ 1,011,800	5.2%
Retirement	124,000	124,200	635,800	487,600	\$ 1,371,600	7.0%
Insurance	243,400	214,700	1,456,600	1,044,100	\$ 2,958,800	15.2%
Worker's Comp	4,500	7,900	236,200	97,800	\$ 346,400	1.8%
Unemployment			18,000		\$ 18,000	0.1%
Temporaries			237,000	175,000	\$ 412,000	2.1%
Overtime	3,000	4,300	238,500	81,100	\$ 326,900	1.7%
Total Labor	\$ 1,702,500	\$ 1,645,100	\$ 9,229,500	\$ 6,902,900	\$ 19,480,000	
	8.7%	8.5%	47.4%	35.4%		100.0%
FY 2011 Budget						
Wages	\$ 1,273,800	\$ 1,217,700	\$ 6,173,600	\$ 4,830,100	\$ 13,495,200	65.2%
FICA	96,800	92,900	457,500	375,800	\$ 1,023,000	4.9%
Retirement	131,700	128,900	633,600	521,600	\$ 1,415,800	6.8%
Insurance	310,500	261,700	1,716,000	1,308,700	\$ 3,596,900	17.4%
Worker's Comp	4,900	8,800	256,800	101,600	\$ 372,100	1.8%
Unemployment			20,000		\$ 20,000	0.1%
Temporaries		7,000	237,000	215,000	\$ 459,000	2.2%
Overtime	3,000	4,300	238,500	81,100	\$ 326,900	1.6%
Total Labor	\$ 1,820,700	\$ 1,721,300	\$ 9,733,000	\$ 7,433,900	\$ 20,708,900	
	8.8%	8.3%	47.0%	35.9%		100.0%
FY 2012 Projected						
Wages	\$ 1,311,900	\$ 1,254,400	\$ 6,363,600	\$ 4,975,100	\$ 13,905,000	65.0%
FICA	101,900	97,600	479,500	394,400	\$ 1,073,400	5.0%
Retirement	148,200	144,300	709,500	583,500	\$ 1,585,500	7.4%
Insurance	319,800	269,200	1,766,900	1,347,500	\$ 3,703,400	17.3%
Worker's Comp	4,950	9,200	264,500	104,800	\$ 383,450	1.8%
Unemployment			20,000		\$ 20,000	0.1%
Temporaries			237,000	160,000	\$ 397,000	1.9%
Overtime	3,000	4,300	238,500	81,100	\$ 326,900	1.5%
Total Labor	\$ 1,889,750	\$ 1,779,000	\$ 10,079,500	\$ 7,646,400	\$ 21,394,650	
	8.8%	8.3%	47.1%	35.8%		100.0%

Table 14

Human Resource Impacts

Labor costs for FY 2011 have increased \$1.2 million (6.3%) from FY 2010. The Commissioners strive to maintain a labor budget less than 25% of the total budget and for FY 2011 it is 24.6%. Factors driving the personnel budget are listed below.

- Staffing Positions - The District intends to hold staffing positions at 290 FTE's for the next two years until the economy turns around.
- Temporary Staffing - Temporary expenses are slated to increase slightly over FY 2010. The increase will allow some temporary inspectors to cover the added construction and some help to cover increased demand in the stormwater area.
- Salary & Merit - All employees are eligible for a pay-for-performance salary adjustment. This adjustment is based on evaluations held in February and takes effect on April 1st. However, due to current budget constraints, there is no merit programmed for FY 2011. Currently the District does not give cost-of-living adjustments.
- Overtime – Overtime will be held at last year's reduced level. Staff has researched changing the work week in order to reduce overtime; however, we found that overtime would not be significantly reduced. There were more overtime instances during the week than on the weekends. Overtime is limited to District critical events.
- Economic Adjustments – Fringe benefits are adjusted for all employees annually. Insurances are evaluated and adjusted to market conditions. This year the fringe benefits increased 7.4%. This increase is due to an expected 25% increase in insurance costs brought about by recent healthcare legislation. Retirement expenditures are expected to increase from a statutory increase in the PERSI matching rate.



Buildings & Grounds

Buildings & Grounds is intended for maintenance of the District's facilities. The District maintains its 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.

The District has a limit of 2% of total assessed market value of all taxable property within the District for debt (Idaho Code 40-1101). Currently our only expenditures for debt are for capital leased equipment. Our current debt is less than 1% of the total market value amount of \$26.7 billion. At this time, the District's property tax revenues can support current debt obligations. There is no debt for infrastructure improvements on roadways or bridges.

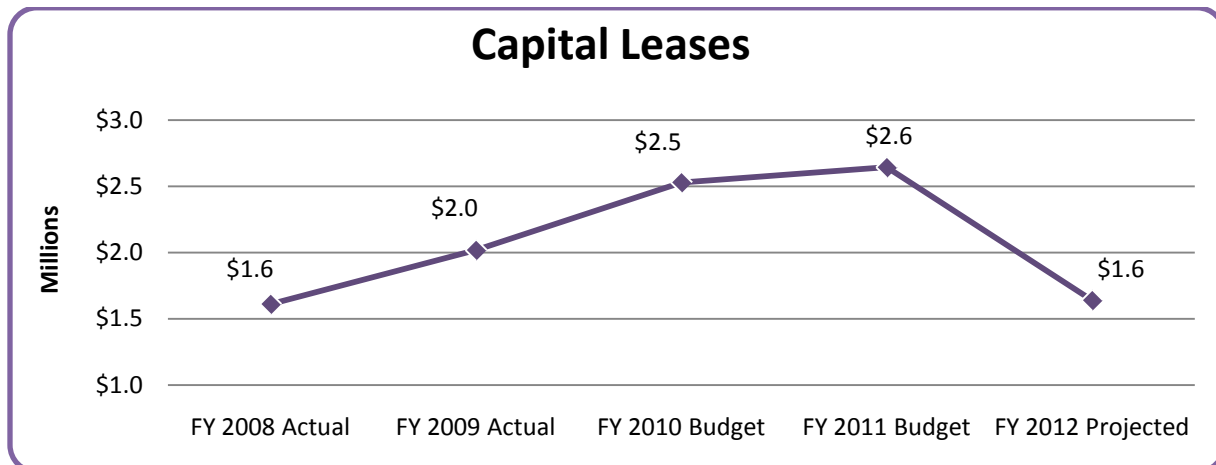


Chart 14

Equipment

The District has both routine and non-routine capital expenditures.

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

Currently, routine capital 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 cost effective to purchase specialty equipment versus leasing them.

AChD's equipment capital outlay is classified into office equipment, maintenance equipment, mobile equipment, and radio equipment. The mobile equipment budget for FY 2011 has increased less than 8% over FY 2010. The majority of the equipment budget will be spent on four replacement 12-yard dump trucks (\$640K), two replacement oil distributors (\$360K) one medium duty dump truck (\$230K), two replacement pothole patch trucks (\$230K), and a new water truck (\$206K). Commuteride also received federal funding to purchase vans to add additional routes and replace older vehicles.

The maintenance equipment budget includes funding for a chip spreader to be utilized in seal-coating the roadway. Also included in the funding plan are a shouldering machine and a stacker conveyor. ACHD's equipment capital outlay is summarized below:

Equipment Capital Outlay	FY 2008 Actual	FY 2009 Actual	FY 2010 Budget	FY 2011 Budget	FY 2012 Projected
Office Equipment	194,172	44,481	5,000	-	14,000
Maintenance Equipment	218,313	155,029	618,000	670,500	194,500
Mobile Equipment	2,803,635	1,586,863	3,001,000	3,227,500	2,110,800
Radio Equipment	-	-	-	-	11,500
Total Capital Outlay	\$ 3,216,120	\$ 1,786,373	\$ 3,624,000	\$ 3,898,000	\$ 2,330,800

Table 15

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. For FY 2011 there is a very slight increase programmed for normal materials cost increases. 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 for contracts greatly benefits the local 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. In FY 2011, there is a reduction in outside printing costs and agency support as Commuteride works to become more self-sufficient.

Did you know that the Operations Deputy Director has been with the District over 30 years?

Operational Divisions

The Operational budget is also organized into Divisions and Departments. There are three divisions: Planning & Projects, Operations, and Technical. The Operations division is the largest division and includes all the maintenance and administrative functions of the District.

The Technical division includes all the engineering, right-of-way and development, and traffic services. Planning & Projects division handles the planning and programming processes related to projects.

Commission/Director, Legal, Human Resources, and Communications 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 95% of their operational budgets to meet the Director’s goals. Specific information about each division/department is located in their respective budget sections.

The next few pages show the total budget by Division/Department.

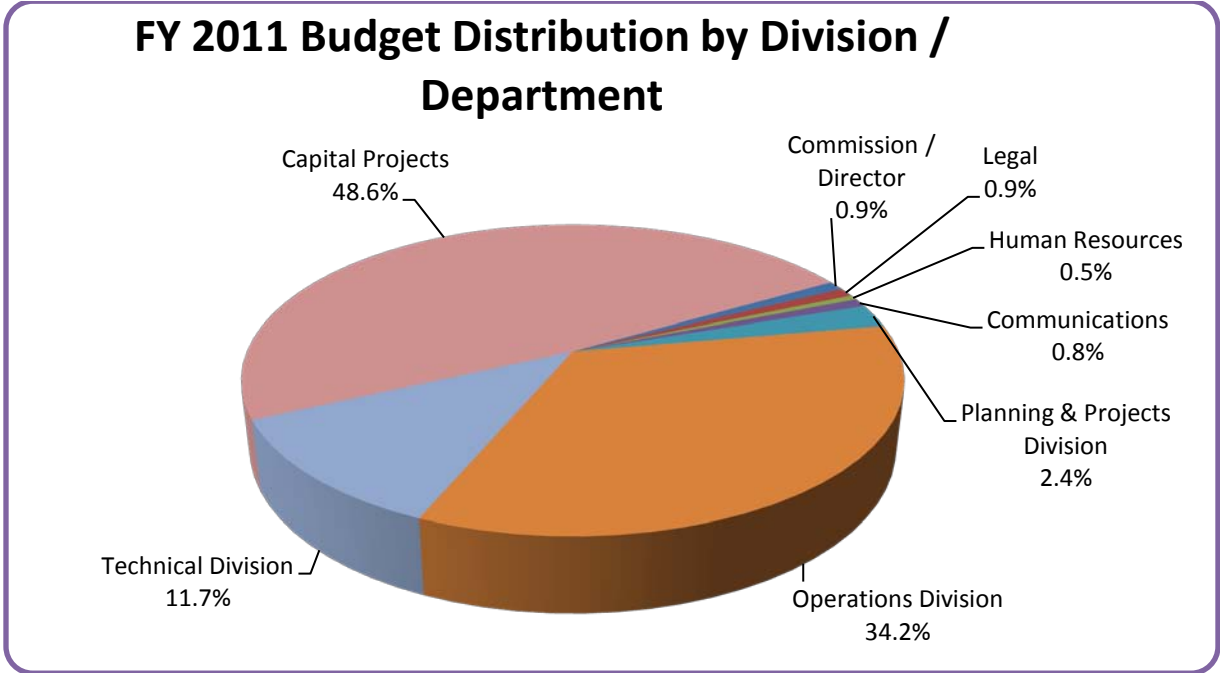


Chart 15

Budget Distribution by Divisions

Division Department	FY 2008 Actual	FY 2009 Actual	% Inc / Dec	FY 2010 Budget	% Inc / Dec	FY 2011 Budget	% Inc / Dec	FY 2012 Projected	% Inc / Dec
Commission	\$ 411,965	\$ 388,894	-5.6%	\$ 410,700	5.6%	\$ 419,800	2.2%	\$ 456,400	8.7%
Director	347,084	336,727	-3.0%	338,900	0.6%	362,300	6.9%	379,300	4.7%
Legal	794,851	604,698	-23.9%	719,700	19.0%	751,450	4.4%	774,150	3.0%
Human Resource	405,922	346,045	-14.8%	370,900	7.2%	422,800	14.0%	440,700	4.2%
Communications	708,076	671,545	-5.2%	680,000	1.3%	714,700	5.1%	745,800	4.4%
Subtotal	2,667,898	2,347,909	-12.0%	2,520,200	7.3%	2,671,050	6.0%	2,796,350	4.7%
Planning & Projects									
P & P Admin	512,537	283,639	-44.7%	186,900	-34.1%	202,100	8.1%	203,500	0.7%
Planning	931,117	865,619	-7.0%	709,100	-18.1%	598,625	-15.6%	522,650	-12.7%
Programming	140,195	143,125	2.1%	138,300	-3.4%	151,000	9.2%	152,050	0.7%
Capital Projects	954,897	892,991	-6.5%	868,000	-2.8%	1,035,550	19.3%	1,054,850	1.9%
Subtotal	2,538,746	2,185,374	-13.9%	1,902,300	-13.0%	1,987,275	4.5%	1,933,050	-2.7%
Operations									
Administration	3,067,853	2,693,323	-12.2%	2,842,700	5.5%	2,767,450	-2.6%	3,006,000	8.6%
Commuteride	2,642,794	2,151,949	-18.6%	2,300,000	6.9%	2,479,500	7.8%	1,616,500	-34.8%
Maint Admin	2,125,107	2,231,391	5.0%	2,439,300	9.3%	3,146,100	29.0%	3,166,700	0.7%
Equip Services	5,449,932	4,098,093	-24.8%	6,181,900	50.8%	6,529,000	5.6%	6,065,400	-7.1%
Adams	4,791,142	5,263,839	9.9%	5,161,300	-1.9%	5,796,200	12.3%	4,898,800	-15.5%
Cloverdale	6,033,605	5,520,228	-8.5%	8,570,000	55.2%	7,982,400	-6.9%	7,813,200	-2.1%
Subtotal	24,110,433	21,958,823	-8.9%	27,495,200	25.2%	28,700,650	4.4%	26,566,600	-7.4%
Technical Services									
Design	971,195	857,497	-11.7%	891,100	3.9%	836,660	-6.1%	867,460	3.7%
Construction	1,290,825	998,421	-22.7%	1,005,900	0.7%	1,161,100	15.4%	1,111,000	-4.3%
Traffic Ops	3,350,149	3,055,535	-8.8%	3,137,200	2.7%	3,278,200	4.5%	3,388,800	3.4%
Traffic Eng	1,775,903	1,548,151	-12.8%	1,693,600	9.4%	1,657,950	-2.1%	1,781,525	7.5%
Right-of-Way	385,786	567,100	47.0%	490,700	-13.5%	510,800	4.1%	527,600	3.3%
Stormwater	690,620	615,818	-10.8%	628,300	2.0%	833,065	32.6%	930,665	11.7%
Planning Review	390,204	316,208	-19.0%	344,300	8.9%	364,900	6.0%	378,200	3.6%
Dev Review	1,292,118	1,028,197	-20.4%	1,191,200	15.9%	1,177,750	-1.1%	1,236,850	5.0%
Subtotal	10,146,800	8,986,927	-11.4%	9,382,300	4.4%	9,820,425	4.7%	10,222,100	4.1%
Operational Subtotal	39,463,877	35,479,033	-10.1%	41,300,000	16.4%	43,179,400	4.6%	41,518,100	-3.8%
Capital Project Subtotal	35,018,348	33,158,287	-5.3%	37,400,000	12.8%	40,820,600	9.1%	36,479,900	-10.6%
Total Budget	\$ 74,482,225	\$ 68,637,320	-7.8%	\$ 78,700,000	14.7%	\$ 84,000,000	6.7%	\$ 77,998,000	-7.1%

Table 16

FY 2008 Actual Expenditures by Division and Category

FY 2008	Overhead Departments	Planning & Projects	Operations	Technical	Subtotal	Capital Projects	TOTAL	% of Total
Labor								
Salaries & Wages	1,218,592	1,195,843	6,306,012	4,923,653	13,644,100		13,644,100	
Payroll Taxes	83,246	83,015	451,270	353,232	970,763		970,763	
Fringe Benefits	347,879	321,012	2,204,694	1,497,043	4,370,628		4,370,628	
Temporaries	18,989	17,165	246,812	342,678	625,644		625,644	
Total Labor	1,668,706	1,617,035	9,208,788	7,116,606	19,611,135	0	19,611,135	26.3%
Building & Grounds								
Buildings			198,535		198,535		198,535	
Furn & Fixtures					0		0	
Leases & Rentals			1,400		1,400		1,400	
Maint & Repair			330,531	988	331,519		331,519	
Total Bldg & Grnds	0	0	530,466	988	531,454	0	531,454	0.7%
Insurance/Bonds/Interest								
			597,646		597,646	0	597,646	0.8%
Equipment								
Acquisitions			3,161,076	55,046	3,216,122		3,216,122	
Leases & Rentals	1,693	14,660	208,057	53,228	277,638		277,638	
Maint & Repair		2,580	172,089	52,808	227,477		227,477	
Fuel & Parts			2,323,839		2,323,839		2,323,839	
Depreciation			392,854		392,854		392,854	
Total Equipment	1,693	17,240	6,257,915	161,082	6,437,930	0	6,437,930	8.7%
Material & Supplies								
Material			3,895,816	811,436	4,707,252	2,195,165	6,902,417	
Supplies	5,997	14,182	607,538	464,418	1,092,135		1,092,135	
Total Mat & Sups	5,997	14,182	4,503,354	1,275,854	5,799,387	2,195,165	7,994,552	10.7%
Property Acq.								
	0	0	0	1,700	1,700	4,055,718	4,057,418	5.5%
Contracts								
Professional Services	97,018	794,582	392,018	1,019,135	2,302,753	1,956,518	4,259,271	
Construction			1,218,533	139,809	1,358,342	23,894,469	25,252,811	
Other Contracts	306,469			67,801	374,270	2,916,472	3,290,742	
Total Contracts	403,487	794,582	1,610,551	1,226,745	4,035,365	28,767,459	32,802,824	44.0%
Miscellaneous								
Postage	25,350		26,732		52,082		52,082	
Printing	11,087	35,129	36,691	2,967	85,874		85,874	
Utilities	7,313	8,479	275,073	165,343	456,208		456,208	
Advertising	124,249		231,395		355,644		355,644	
Books, Dues, Subscr.	41,587	3,596	29,918	17,321	92,422		92,422	
Travel & Meetings	18,936	18,451	40,247	53,164	130,798		130,798	
Employee Training	12,629	21,040	12,431	51,136	97,236		97,236	
Mgrs Disc't Acct	20,080	8,639	9,218	14,778	52,715		52,715	
Taxes & Liability Pmts	0		11,380	7,799	19,179		19,179	
Agency Support	208,113		314,945		523,058		523,058	
Other	118,676	373	413,683	51,315	584,047		584,047	
Total Misc	588,020	95,707	1,401,713	363,823	2,449,263	0	2,449,263	3.3%
Total	2,667,903	2,538,746	24,110,433	10,146,798	39,463,880	35,018,342	74,482,222	
	3.6%	3.4%	32.4%	13.6%		47.0%		100%

Table 17

FY 2009 Actual Expenditures by Division and Category

FY 2009	Overhead Departments	Planning & Projects	Operations	Technical	Subtotal	Capital Projects	TOTAL	% of Total
Labor								
Salaries & Wages	1,211,328	1,186,857	6,175,612	4,770,569	13,344,366		13,344,366	
Payroll Taxes	82,872	85,583	446,607	345,947	961,009		961,009	
Fringe Benefits	316,391	291,234	2,045,198	1,378,357	4,031,180		4,031,180	
Temporaries	5,943		147,336	174,170	327,449		327,449	
Total Labor	1,616,534	1,563,674	8,814,753	6,669,043	18,664,004	0	18,664,004	27.2%
Building & Grounds								
Buildings			140,953		140,953		140,953	
Furn, Fixt, Equip					0		0	
Leases & Rentals			2,392		2,392		2,392	
Maint & Repair			291,708	189,305	481,013		481,013	
Total Bldg & Grnds	0	0	435,053	189,305	624,358	0	624,358	0.9%
Insurance/Bonds/Interest								
			627,567		627,567	0	627,567	0.9%
Equipment								
Acquisitions			1,743,057	43,316	1,786,373		1,786,373	
Leases & Rentals	1,162	14,658	195,633	65,789	277,242		277,242	
Maint & Repair		2,580	152,465	45,137	200,182		200,182	
Fuel & Parts			1,954,879		1,954,879		1,954,879	
Depreciation			398,434		398,434		398,434	
Total Equipment	1,162	17,238	4,444,468	154,242	4,617,110	0	4,617,110	6.7%
Material & Supplies								
Material			4,516,445	764,005	5,280,450	2,414,857	7,695,307	
Supplies	2,881	15,858	398,420	235,984	653,143		653,143	
Total Mat & Sups	2,881	15,858	4,914,865	999,989	5,933,593	2,414,857	8,348,450	12.2%
Property Acq.								
	0	0	0	7,900	7,900	4,256,689	4,264,589	6.2%
Contracts								
Professional Services	107,939	568,063	273,673	653,408	1,603,083	2,312,645	3,915,728	
Construction			1,306,510	90,561	1,397,071	21,581,583	22,978,654	
Other Contracts	136,698			14,811	151,509	2,592,513	2,744,022	
Total Contracts	244,637	568,063	1,580,183	758,780	3,151,663	26,486,741	29,638,404	43.2%
Miscellaneous								
Postage	30,239		22,531		52,770		52,770	
Printing	4,516	3,953	35,657	2,925	47,051		47,051	
Utilities	5,889	6,368	288,952	134,552	435,761		435,761	
Advertising	75,357		160,154		235,511		235,511	
Books, Dues, Subscr.	33,761	3,255	23,010	16,766	76,792		76,792	
Travel & Meetings	8,083	2,387	13,633	8,013	32,116		32,116	
Employee Training	5,993	2,527	7,399	7,360	23,279		23,279	
Mgrs Disct Acct	11,816	1,354	4,692	2,942	20,804		20,804	
Taxes & Liability Pmts			9,173	8,037	17,210		17,210	
Agency Support	200,030		250,000		450,030		450,030	
Other	107,013	699	326,733	27,073	461,518		461,518	
Total Misc	482,697	20,543	1,141,934	207,668	1,852,842	0	1,852,842	2.7%
Total Budget	2,347,911	2,185,376	21,958,823	8,986,927	35,479,037	33,158,287	68,637,324	
	3.4%	3.2%	32.0%	13.1%		48.3%		100%

Table 18

FY 2010 Budget Expenditures by Division and Category

FY 2010	Overhead Departments	Planning & Projects	Operations	Technical	Subtotal	Capital Projects	TOTAL	% of Total
Labor								
Salaries & Wages	1,237,400	1,206,800	6,177,900	4,739,300	13,361,400		13,361,400	
Payroll Taxes	93,200	91,500	468,000	359,100	1,011,800		1,011,800	
Fringe Benefits	371,900	346,800	2,346,600	1,629,500	4,694,800		4,694,800	
Temporaries	0	0	237,000	175,000	412,000		412,000	
Total Labor	1,702,500	1,645,100	9,229,500	6,902,900	19,480,000	0	19,480,000	24.8%
Building & Grounds								
Buildings					0		0	
Furn, Fixt, Equip	0	0	55,000	0	55,000		55,000	
Leases & Rentals	0	0	5,000	0	5,000		5,000	
Maint & Repair	0		285,000	100,000	385,000		385,000	
Total Bldg & Grnds	0	0	345,000	100,000	445,000	0	445,000	0.6%
Insurance & Bonds								
	0	0	570,000	0	570,000	0	570,000	0.7%
Equipment								
Acquisitions	0	0	3,619,000	5,000	3,624,000		3,624,000	
Leases & Rentals	2,500	11,000	959,500	53,500	1,026,500		1,026,500	
Maint & Repair	0	3,500	195,600	66,800	265,900		265,900	
Fuel & Parts	0	0	1,855,000	0	1,855,000		1,855,000	
Depreciation	0				0			
Total Equipment	2,500	14,500	6,629,100	125,300	6,771,400	0	6,771,400	8.6%
Material & Supplies								
Material	0	0	6,203,000	674,000	6,877,000	1,918,000	8,795,000	
Supplies	4,500	17,200	516,700	407,950	946,350		946,350	
Total Mat & Sups	4,500	17,200	6,719,700	1,081,950	7,823,350	1,918,000	9,741,350	12.4%
Property Acq.								
	0	0	0	0	0	6,716,000	6,716,000	8.5%
Contracts								
Professional Services	118,000	198,800	471,000	590,400	1,378,200	2,052,000	3,430,200	
Construction			2,317,000	217,700	2,534,700	24,570,000	27,104,700	
Other Contracts	200,000	0		102,500	302,500	2,144,000	2,446,500	
Total Contracts	318,000	198,800	2,788,000	910,600	4,215,400	28,766,000	32,981,400	41.9%
Miscellaneous								
Postage	32,000	0	42,000	0	74,000		74,000	
Printing	10,500	5,500	61,500	10,400	87,900		87,900	
Utilities	6,300	6,500	295,000	155,600	463,400		463,400	
Advertising	57,500	0	265,000	0	322,500		322,500	
Books, Dues, Subscr.	34,100	3,600	29,500	23,200	90,400		90,400	
Travel & Meetings	8,500	2,000	18,200	12,900	41,600		41,600	
Employee Training	7,500	3,500	5,000	15,000	31,000		31,000	
Mgrs Disct Acct	12,000	5,000	8,000	6,000	31,000		31,000	
Taxes & Liability Pmts	0	0	10,000	8,500	18,500		18,500	
Agency Support	200,700	0	250,000	0	450,700		450,700	
Other	123,600	600	229,700	29,950	383,850		383,850	
Total Misc	492,700	26,700	1,213,900	261,550	1,994,850	0	1,994,850	2.5%
Total Budget	2,520,200	1,902,300	27,495,200	9,382,300	41,300,000	37,400,000	78,700,000	
	3.2%	2.4%	35.0%	11.9%		47.5%		100%

Table 19

FY 2011 Budget Expenditures by Division and Category

FY 2011	Overhead Departments	Planning & Projects	Operations	Technical	Subtotal	Capital Projects	TOTAL	% of Total
Labor								
Salaries & Wages	1,276,800	1,222,000	6,412,100	4,911,200	13,822,100		13,822,100	
Payroll Taxes	96,800	92,900	457,500	375,800	1,023,000		1,023,000	
Fringe Benefits	447,100	399,400	2,626,400	1,931,900	5,404,800		5,404,800	
Temporaries		7,000	237,000	215,000	459,000		459,000	
Total Labor	1,820,700	1,721,300	9,733,000	7,433,900	20,708,900	0	20,708,900	24.6%
Building & Grounds								
Buildings			230,000		230,000		230,000	
Furn, Fixt, Equip					0		0	
Leases & Rentals			5,000		5,000		5,000	
Maint & Repair			268,000	100,000	368,000		368,000	
Total Bldg & Grnds	0	0	503,000	100,000	603,000	0	603,000	0.7%
Insurance/Bonds/Interest								
			570,000		570,000	0	570,000	0.7%
Equipment								
Acquisitions			3,840,000	58,000	3,898,000		3,898,000	
Leases & Rentals	2,500	11,000	1,174,500	55,700	1,243,700		1,243,700	
Maint & Repair		3,250	205,350	67,100	275,700		275,700	
Fuel & Parts			1,760,000		1,760,000		1,760,000	
Depreciation			150,000		150,000			
Total Equipment	2,500	14,250	7,129,850	180,800	7,327,400	0	7,327,400	8.7%
Material & Supplies								
Material			6,391,000	703,000	7,094,000	2,401,000	9,495,000	
Supplies	5,750	21,450	514,900	256,700	798,800		798,800	
Total Mat & Sups	5,750	21,450	6,905,900	959,700	7,892,800	2,401,000	10,293,800	12.3%
Property Acq.								
	0	0	0	10,500	10,500	12,230,300	12,240,800	14.6%
Contracts								
Professional Services	114,000	202,500	434,400	565,900	1,316,800	3,193,800	4,510,600	
Construction			2,232,800	222,800	2,455,600	22,062,000	24,517,600	
Other Contracts	200,000			90,000	290,000	933,500	1,223,500	
Total Contracts	314,000	202,500	2,667,200	878,700	4,062,400	26,189,300	30,251,700	36.0%
Miscellaneous								
Postage	21,000		41,000		62,000		62,000	
Printing	10,500	7,900	56,800	10,600	85,800		85,800	
Utilities	4,500	4,300	323,000	154,040	485,840		485,840	
Advertising	90,000		290,000		380,000		380,000	
Books, Dues, Subscr.	41,100	3,725	32,900	21,435	99,160		99,160	
Travel & Meetings	17,500	1,700	17,500	13,400	50,100		50,100	
Employee Training	8,000	4,200	6,000	15,700	33,900		33,900	
Mgrs Discr Acct	12,000	4,700	14,500	5,500	36,700		36,700	
Taxes & Liability Pmts			10,000	9,500	19,500		19,500	
Agency Support	205,000		160,500		365,500		365,500	
Other	118,500	1,250	239,500	26,650	385,900		385,900	
Total Misc	528,100	27,775	1,191,700	256,825	2,004,400	0	2,004,400	2.4%
Total Budget	2,671,050	1,987,275	28,700,650	9,820,425	43,179,400	40,820,600	84,000,000	
	3.2%	2.4%	34.1%	11.7%		48.6%		100%

Table 20

FY 2012 Projected Budget Expenditures by Division and Category

FY 2012	Overhead Departments	Planning & Projects	Operations	Technical	Subtotal	Capital Projects	TOTAL	% of Total
Labor								
Salaries & Wages	1,314,900	1,258,700	6,602,100	5,056,200	14,231,900		14,231,900	
Payroll Taxes	101,900	97,600	479,500	394,400	1,073,400		1,073,400	
Fringe Benefits	472,950	422,700	2,760,900	2,035,800	5,692,350		5,692,350	
Temporaries			237,000	160,000	397,000		397,000	
Total Labor	1,889,750	1,779,000	10,079,500	7,646,400	21,394,650	0	21,394,650	27.4%
Building & Grounds								
Buildings			155,000		155,000		155,000	
Furn, Fixt, Equip					0		0	
Leases & Rentals			7,000		7,000		7,000	
Maint & Repair			271,000	100,000	371,000		371,000	
Total Bldg & Grnds	0	0	433,000	100,000	533,000	0	533,000	0.7%
Insurance/Bonds/Interest								
	0	0	574,000	0	574,000	0	574,000	0.7%
Equipment								
Acquisitions			2,309,300	21,500	2,330,800		2,330,800	
Leases & Rentals	2,500	11,000	1,243,500	55,700	1,312,700		1,312,700	
Maint & Repair		3,250	204,800	68,900	276,950		276,950	
Fuel & Parts			1,820,000		1,820,000		1,820,000	
Depreciation			161,500		161,500		161,500	
Total Equipment	2,500	14,250	5,739,100	146,100	5,901,950	0	5,901,950	7.6%
Material & Supplies								
Material			4,947,700	714,000	5,661,700	1,889,000	7,550,700	
Supplies	5,750	22,675	615,400	264,475	908,300		908,300	
Total Mat & Sups	5,750	22,675	5,563,100	978,475	6,570,000	1,889,000	8,459,000	10.8%
Property Acq.								
	0	0	0	12,500	12,500	6,663,500	6,676,000	8.6%
Contracts								
Professional Services	131,000	89,000	423,000	741,900	1,384,900	2,096,900	3,481,800	
Construction			2,427,500	222,800	2,650,300	24,927,600	27,577,900	
Other Contracts	200,000			105,000	305,000	902,900	1,207,900	
Total Contracts	331,000	89,000	2,850,500	1,069,700	4,340,200	27,927,400	32,267,600	41.4%
Miscellaneous								
Postage	26,000		41,000		67,000		67,000	
Printing	10,500	3,500	57,000	10,900	81,900		81,900	
Utilities	5,500	4,300	330,000	159,540	499,340		499,340	
Advertising	90,000		290,000		380,000		380,000	
Books, Dues, Subscr.	43,550	3,975	33,300	22,835	103,660		103,660	
Travel & Meetings	11,500	2,050	35,700	14,300	63,550		63,550	
Employee Training	10,000	7,850	13,900	17,700	49,450		49,450	
Mgrs Discr Acct	12,000	5,000	19,500	6,000	42,500		42,500	
Taxes & Liability Pmts			10,000	10,000	20,000		20,000	
Agency Support	235,000		250,000		485,000		485,000	
Other	123,300	1,450	247,000	27,650	399,400		399,400	
Total Misc	567,350	28,125	1,327,400	268,925	2,191,800	0	2,191,800	2.8%
Total Budget								
	2,796,350	1,933,050	26,566,600	10,222,100	41,518,100	36,479,900	77,998,000	
	3.6%	2.5%	34.1%	13.1%		46.7%		100%

Table 21